Kentucky American Water Case No 2018-00358 Summary of Forecast Year Revisions filed April 2019

		Requested	
	Requested	Revenue	
Item	Revenue Increase	Increase Change	Explanation
Original Filing Case No 2018-00358	\$19,865,003		
Slippage	20,001,661	136,657	Per Commission Staff's 2nd Data Request #3
O&M Expense:			
Fuel and Power	19,904,634	(97,027)	Per AG/LFUCG Position on KU Settlement Per AG's 2nd Data Request #25 - correct copper sulfate
Chemicals	19,801,747	(102,886)	calculation.
			Revised water allocation for acquired North
Labor and Related Benefits	19,774,210	(27,538)	Middletown employee from 100% to 60%.
Pension & OPEB	19,185,705	(588,505)	Updated 2019 information now available.
			Two additional projects not originally forecasted have
Maintenance - Tank Painting	19,294,824	109,119	begun.
Rate Base Related:			
	•		Eliminate the gross-up for taxes in CIAC and Customer
Rate Base for CIAC Gross Up	19,571,264	276,440	Advances.
Depreciation for CIAC Gross Up	19,605,838	34,574	Eliminate the gross-up for taxes in CIAC
North Middletown Acquisition	19,606,482	643	Base period update
			Two additional projects not originally forecasted have
Deferred Maintenance - Tank Painting	19,765,706	159,224	begun.
AFUDC rate decrease	19,762,329	(3,377)	Base period update
Deferred Taxes	19,835,200	72,871	Base period update
Cash Working Capital	19,856,078	20,878	Base period update - sum of all changes
Income Taxes:			
EADIT Stub Period State and Federal	19,470,222	(385,857)	Base period update
EADIT State Amortization	19,360,294	(109,927)	Base period update
EADIT Federal Amortization	18,643,237	(717,057)	Base period update
Rate of Return:			
Lower cost of debt	18,482,119	(161,118)	Base period update
Difference	(\$1,382,884)	(\$1,382,884)	
Base Period Update revenue requirement	\$18,471,247		
Variance	10,872		

Exhibit 37 Schedule	Description	2018 Rai Base Period Update	te Case Forecast Revision
A	Overall Financial Summary	x	х
B-1	Rate Base Summary - Page 1	X	^
B-1	Rate Base Summary - Page 2		Х
B-2	Plant in Service by Major Grouping - Page 1	Х	v
B-2 B-2.1	Plant in Service by Major Grouping - Page 2 Plant in Service by Account and Subaccounts - Page 1 & 2	х	Х
B-2.1	Plant in Service by Account and Subaccounts - Page 3 & 4	^	Х
B-2.2	Proposed Adjustments to Plant in Service - Page 1 & 2		
B-2.3	Gross Additions, Retirements and Transfers - Page 1 & 2	X	
B-2.3 B-2.4	Gross Additions, Retirements and Transfers - Page 3 & 4 Property Merged or Acquired - Page 1 & 2		Х
B-2.5	Leased Property - Page 1 & 2		
B-2.6	Property Held for Future Use Included in Rate Base - Page 1 & 2		
B-2.7	Property Excluded from Rate Base - Page 1 & 2		
B-3	Accumulated Depreciation and Amortization - Page 1 & 2	Х	
B-3 B-3.1	Accumulated Depreciation and Amortization - Page 3 & 4 Adjustments to Accumulated Depreciation and Amortization - Page 1 & 2		Х
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account - Page 1 & 2	х	
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account - Page 3 & 4		Х
B-4	Construction Work in Progress - Page 1	Х	
B-4	Construction Work in Progress - Page 2		Х
B-4.1	Construction Work in Progress - Percent Complete - Page 1	Х	.,
B-4.1 B-5	Construction Work in Progress - Percent Complete - Page 2 Allowance for Working Capital - Page 1	х	Х
B-5	Allowance for Working Capital - Page 2	^	Х
B-5.1	Working Capital Components - Page 1	X	^
B-5.1	Working Capital Components - Page 1		Х
B-5.2	Working Capital - Lead / Lag Study - Page 1 thru 3	Х	
B-5.2	Working Capital - Lead / Lag Study - Page 4 thru 6		Х
B-6 B-6	Deferred Credits and Accumulated Deferred Income Taxes - Page 1 Deferred Credits and Accumulated Deferred Income Taxes - Page 2	Х	х
B-7	Jurisdictional Percentages		^
B-7.1	Jurisdictional Statistics - Rate Base		
B-7.2	Explanation of Changes in Jurisdictional Procedures		
B-8	Comparative Balance Sheets	Х	Х
C-1	Operating Income Summary for the Base and Forecast Periods	X	X
C-2 D-1	Supporting Schedule for Operating Income Summary, Breakdown by Major Acct Group & Individual Acct	X X	X X
D-1 D-2	Summary of Adjustments to Operating Income by Major Account Support Schedule for Individual Adjustments to Operating Income	X	X
D-3	Supporting Schedule for Jurisdictional Factors	~	^
E-1.1	Federal Income Tax Calculation for the Base Period, Support Schedule	X	
E-1.2	State Income Tax Calculation for the Base Period, Support Schedule	X	
E-1.3	Federal Income Tax Calculation for the Forecast Period, Support Schedule		X
E-1.4 E-1.5	State Income Tax Calculation for the Forecast Period, Support Schedule Summary of Income Tax for the Base and Forecast Period	х	X X
E-2	Development of Jurisdictional Federal and State Income Taxes	^	^
F-1	Social and Service Club Dues	X	Х
F-2.1	Charitable Contributions	X	Х
F-2.2	Initiation Fees/Country Club Expenses		
F-2.3 F-3	Employee Party, Outing and Gift Expenses	X X	Х
F-4	Customer Service, Sales Promotion and Advertising Expense Advertising	X	х
F-5	Professional Service Expense	X	Х
F-6	Rate Case Expense	X	
F-7	Civic, Political and Related Activities	X	Х
G-1	Payroll Costs	X	X
G-2 G-3	Payroll Analyses by Employee Classification Executive Compensation	X X	X X
H	Gross Revenue Conversion Factor	Α	^
I-1	Comparative Income Statement	Х	Х
I-2	Revenue Statistics - Total Company	X	
I-3	Sales Statistics - Total Company		
1-4	Revenue Statistics - Jurisdictional	Х	
I-5 J-1	Sales Statistics - Jurisdictional Cost of Capital Summary - 13 Month Average for Forecast Period		х
J-2	Cost of Capital Summary - End of Forecast Period and Base Period	X	Α
J-3	Embedded Cost of Short-Term Debt - Page 1		Х
J-3	Embedded Cost of Short-Term Debt - Page 2	Х	
J-4	Embedded Cost of Long-Term Debt - Page 1		Х
J-4	Embedded Cost of Droforred Stack, Page 1		v
J-5 J-5	Embedded Cost of Preferred Stock - Page 1 Embedded Cost of Preferred Stock - Page 2	Х	Х
J-5	Comparative Financial Data	X	х
L	Narrative Rationale for Tariff Changes	~	^
M-1	Revenue Summary	X	
14.2	Revenues at Present and Proposed Rates	X	
M-2 M-3	Bill Analysis for the Base Period and Forecasted Period	Х	

EXHIBIT 37 SCHEDULE A

JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

A Overall Financial Summary

For electronic version, see KAW_APP_EX37A_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

Exhibit 37, Schedule A

Data: X Base Period X Forecast Period Version: __Original_ X_Updated__Revised

 $Exhibits - Actuals \ Update \ \& \ Slippage \\ [KAWC 2018 \ Rate \ Case - Revenue \ Requirement \ and \ Conversion \ Factor.xlsx] Rev \ Requirement \ - \ SCHA \ Actuals \ Update \ \& \ Slippage \\ [KAWC 2018 \ Rate \ Case - Revenue \ Requirement \ and \ Conversion \ Factor.xlsx] Rev \ Requirement \ - \ SCHA \ Actuals \ Update \ \& \ Slippage \\ [KAWC 2018 \ Rate \ Case - Revenue \ Requirement \ and \ Conversion \ Factor.xlsx] Rev \ Requirement \ - \ SCHA \ Actuals \ Update \ \& \ Slippage \\ [KAWC 2018 \ Rate \ Case - Revenue \ Requirement \ Actuals \ Update \ Update \ Actuals \ Update \ Actuals \ Update \$

Witness: M. Schwarzell

Line #		Base Period Ended 2/29/2019	Forecast Period Ended 6/30/2020	Support Schedule Reference	Excel Reference
1					
2	Present Rate Utility Operating Income:				
3	Operating Revenue at Present Rates:	\$90,802,120	\$88,512,827	Exhibit 37 Schedule C-1	Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
5					
6	Less: Deductions:	634 000 040	¢27.400.205	Fubility 27 Cabadala C 4	Estilita Astrola Hadata Cilinaa Niyawa 2010 Data Cara Haasaa Chatanaa tala Haa Chatanaa Cili Cil
7 8	Operating and Maintenance	\$34,898,840 16,329,287	\$37,108,385		Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
9	Depreciation				Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
9 10	Amortization of UPAA	8,556 260,806			Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
	Amortization Expense	904,875			Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xisx]Inc Statement - SCH C.1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xisx]Inc Statement - SCH C.1
11	State Income Taxes				
12 13	Federal Income Taxes	2,534,121	1,521,328		Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
	Investment Tax Credits	(78,492)	(78,492)		Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1
14 15	General Taxes: Total Deductions (Sum Lines 7 - 15):	7,929,013 \$62,787,006	7,820,844 \$65,547,123	EXHIBIT 37 Schedule C-1	Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
	Total Deductions (Sum Lines 7 - 15):	\$02,787,000	\$05,547,123		
16 17	Present Rate Operating Income (Line 4 - Line 16):	\$28,015,114	\$22,965,704		
18 19					
20		Base Period	Forecast Period	Support Schedule	
21	Revenue Requirement and Increase Comparison:	Ended 2/29/2019	Ended 6/30/2020	Reference	Excel Reference
22					
22 23	Net Original Cost Rate Base	\$427,784,241	\$446,698,296	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24			\$446,698,296	Exhibit 37 Schedule B-1	
22 23 24 25 26	Net Original Cost Rate Base	\$427,784,241	\$446,698,296	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24 25 26 27	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25):	\$427,784,241 8.12% \$34,736,080	\$446,698,296 8.21% \$36,673,930	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24 25 26 27 28	Net Original Cost Rate Base Rate of Return	\$427,784,241 8.12%	\$446,698,296 8.21%	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24 25 26 27 28 29	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$427,784,241 8.12% \$34,736,080 \$28,015,114	\$446,698,296 8.21% \$36,673,930 \$22,965,704	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24 25 26 27 28 29 30	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25):	\$427,784,241 8.12% \$34,736,080	\$446,698,296 8.21% \$36,673,930	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx
22 23 24 25 26 27 28 29	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$427,784,241 8.12% \$34,736,080 \$28,015,114	\$446,698,296 8.21% \$36,673,930 \$22,965,704	Exhibit 37 Schedule B-1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1
22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29)	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$427,784,241 8.12% \$34,736,080 \$28,015,114	\$446,698,296 8.21% \$36,673,930 \$22,965,704	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1
22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31 32 33	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29)	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966 134.7457% \$9,056,214	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226 134.7457% \$18,471,247	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	\$427,784,241 8.12% \$34,736,080 \$28,015,114 \$6,720,966 134.7457% \$9,056,214	\$446,698,296 8.21% \$36,673,930 \$22,965,704 \$13,708,226 134.7457% \$18,471,247	Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion

EXHIBIT 37 SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description					
B-1	Rate Base Summary					
B-2	Plant in Service by Major Grouping					
B-2.1	Plant in Service by Account and Subaccounts					
B-2.2	Proposed Adjustments to Plant in Service					
B-2.3	Gross Additions, Retirements and Transfers					
B-2.4	Property Merged or Acquired					
B-2.5	Leased Property					
B-2.6	Property Held for Future Use Included in Rate Base					
B-2.7	Property Excluded from Rate Base					
B-3	Accumulated Depreciation and Amortization					
B-3.1	Adjustments to Accumulated Depreciation and Amortization					
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account					
B-4	Construction Work in Progress					
B-4.1	Construction Work in Progress - Percent Complete					
B-5	Allowance for Working Capital					
B-5.1	Working Capital Components					
B-5.2	Working Capital - Lead / Lag Study					
B-6	Deferred Credits and Accumulated Deferred Income Taxes					
B-7	Jurisdictional Percentages					
B-7.1	Jurisdictional Statistics - Rate Base					
B-7.2	Explanation of Changes in Jurisdictional Procedures					
B-8	Comparative Balance Sheets					

For electronic version, see KAW_APP_EX37B_041519.pdf.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 RATE BASE SUMMARY Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

EXHIBIT 37, SCHEDULE B-1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 1 OF 2

Line		Supporting Schedule	
No.	Rate Base Component	Reference	Base Period
1 2	Utility Plant In Service	B-2	\$746,838,160
3	Othicy Flant III Service	B-Z	\$740,636,100
4	Property Held for Future Use	B-2.6	0
5		- 	•
6	Utility Plant Acquisition Adjustments	WP - 1-14	0
7			
8	Accumulated Depreciation	B-3	(180,658,510)
9			
10			·
11	No. 11 (1) Physical Control of the C		566 470 640
12 13	Net Utility Plant In Service		566,179,649
14			
15	Construction Work in Progress	B-4	19,169,338
16	construction work in regress	5.	13,103,530
17	Working Capital Allowance	B-5/W/P - 1-13	2,602,000
18	.		
19	Other Working Capital Allowance	B-5 & W/P - 1-5	812,395
20			
21	Contributions in Aid of Construction	B-6	(70,406,952)
22			
23	Customer Advances	B-6	(11,043,948)
24 25	Deferred Income Taxes	B-6	(90,172,650)
26	Deferred income taxes	B-0	(90,172,650)
27	Deferred Investment Tax Credits	B-6	(16,378)
28	beterred investment rax diedits		(10)373)
29	Deferred Maintenance	W/P-1-10	9,429,199
30			
31	Deferred Debits	W/P-1-11	1,246,248
32			
33	Other Rate Base Elements	W/P-1-12	(14,660)
34			
35 36			
36 37			
38			
39			
40			
41			
42			
43			
44			
45	Jurisdictional Rate Base		\$427,784,241

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 RATE BASE SUMMARY Forecast Year at 6/30/2020

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

EXHIBIT 37, SCHEDULE B-1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 2 OF 2

ine	Data David Garage	Supporting Schedule	End of Period	13 Month Avg Forecasted
lo.	Rate Base Component	Reference	Amount	Period Amount
1 2	Utility Plant In Service	B-2	\$811,125,716	\$791,593,957
3	Othicy Flant in Service	D-2	3011,123,710	\$191,333,331
4	Property Held for Future Use	B-2.6	0	0
5	. ,			
6	Utility Plant Acquisition Adjustments	WP - 1-14	217,006	229,290
7				
3	Accumulated Depreciation	B-3	(206,387,137)	(197,811,983)
9				
0		_		
1	New Hallier, Direct In Commission		CO 4 OFF FOR	504.044.354
2	Net Utility Plant In Service		604,955,585	594,011,264
14				
15	Construction Work in Progress	B-4	4,983,029	7,947,078
16			.,,.	1,2 11,010
17	Working Capital Allowance	B-5/W/P - 1-13	3,961,000	3,961,000
18	- '			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	812,395	812,395
10				
21	Contributions in Aid of Construction	B-6	(72,902,196)	(72,211,322)
.2				
3	Customer Advances	B-6	(12,936,603)	(12,466,299)
24	Defermed Income Town	D. C.	(00.470.650)	(20,022,024)
25 26	Deferred Income Taxes	B-6	(89,178,650)	(89,932,604)
.o !7	Deferred Investment Tax Credits	B-6	(6,175)	(10,001)
18	Deferred investment rax credits	B-0	(0,173)	(10,001)
19	Deferred Maintenance	W/P-1-10	13,878,093	13,402,763
30		,	-,,	-, - ,
31	Deferred Debits	W/P-1-11	1,170,141	1,198,681
2				
3	Other Rate Base Elements	W/P-1-12	(14,660)	(14,660)
14				
15				
36				
7 8				
9				
10				
1				
12				
13				
4		_		
5	Jurisdictional Rate Base		\$454,721,958	\$446,698,296

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY MAJOR GROUPING Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 of 2

Line			Jurisdictional			End of Period Adjusted	
No.	Major Property Grouping	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction	
1							
2							
3	Intangibles	\$1,302,312	100%	\$1,302,312.00	\$0	\$1,302,312	
4			<u> </u>				
5	Source of Supply and Pumping	95,924,445		95,924,445	0	95,924,445	
6							
7	Water Treatment	98,100,536		98,100,536	0	98,100,536	
8							
9	Transmission and Distribution	495,616,445		495,616,445	0	495,616,445	
10							
11	General	55,894,422		55,894,422	0	55,894,422	
12							
13	Completed Construction not Classified	0		0	0	0	
14							
15	Other (Acquisitions)	0		0	0	0	
16		·		<u> </u>	·		
17	Total	\$746,838,160		\$746,838,160	\$0	\$746,838,160	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY MAJOR GROUPING Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED WORKPAPER REFERENCE NO(S): W/P-1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

EXHIBIT 37, SCHEDULE B-2 PAGE 2 OF 2

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$1,751,127	100%	\$1,751,127.21	\$0	\$1,751,127	\$1,726,354
2							
3	Source of Supply and Pumping	102,107,223		102,107,223	0	102,107,223	100,230,464
4							
5	Water Treatment	118,449,163		118,449,163	0	118,449,163	111,720,302
6							
7	Transmission and Distribution	516,317,524		516,317,524	0	516,317,524	508,652,124
8							
9	General	70,151,850		70,151,850	0	70,151,850	66,915,886
10							
11	Completed Construction not Classified	0		0	0	0	0
12							
13	Other (Acquisitions)	2,348,828		2,348,828	0	2,348,828	2,348,828
14							
15		\$811,125,716		\$811,125,716	\$0	\$811,125,716	\$791,593,957

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2.1
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 of 4

No. 1	Acct No.						
	ACCUING.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,450
5	302.1	Franchise/Consents	70,261	<u> </u>	70,261	0	70,261
6	339.1	Other Palant & Equip Intangible	1,194,601		1,194,601	0	1,194,601
7							
8		Total Intangibles	\$1,302,312		\$1,302,312	\$0	\$1,302,312
9			<u> </u>		<u> </u>	<u> </u>	
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,380,479		\$1,380,479	\$0	\$1,380,479
12	304.2	Structures and Improvements SS	30,581,845		30,581,845	0	30,581,845
13	305.2	Collecting and Impounding Reservoirs	849,851		849,851	0	849,851
14	306.2	Lake, River and Other Intakes	1,680,525		1,680,525	0	1,680,525
15	307.2	Wells and Springs	0		0	0	0
16	308.2	Infiltration Galleries & Tunnels	0		0	0	0
17	309.2	Supply Mains	18,567,234		18,567,234	0	18,567,234
18	310.2	Power Generation Equip	5,691,161		5,691,161	0	5,691,161
19	311.2	Pumping Equipment SS	37,173,350		37,173,350	0	37,173,350
20	339.2	Other Plant & Equip SS	0		0	0	0
21							
22		Total Source of Supply & Pumping	\$95,924,445		\$95,924,445	\$0	\$95,924,445
23							
24		Water Treatment Plant					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,183
26	304.3	Structures and Improvements	41,589,553		41,589,553	0	41,589,553
27	311.3	Pumping Equipment WT	767,235		767,235	0	767,235
28	320.3	Water Treatment Equipment	54,943,565		54,943,565	0	54,943,565
29	339.3	Other Plant & Equip WT	0		0	0	0
30							
31		Total Water Treatment	\$98,100,536		\$98,100,536	\$0	\$98,100,536
32			 -				
33		Transmission and Distribution Plant					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,865
35	304.4	Struct & Improve TD	1,594,112		1,594,112	0	1,594,112
36	311.4	Pumping Equipment TD	2,026,402		2,026,402	0	2,026,402
37	330.4	Dist Reservoirs & Standpipes	19,554,259		19,554,259	0	19,554,259
38	331.4	TD Mains	327,306,195		327,306,195	0	327,306,195
39	333.4	Services	55,004,728		55,004,728	0	55,004,728
40	334.4	Meters & Meter Installations	58,716,476		58,716,476	0	58,716,476
41	335.4	Hydrants	23,864,408		23,864,408	0	23,864,408
42	336.4	Backflow Prevention Devices	0		0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0
44							
45		Total Transmission and Distribution	\$495,616,445		\$495,616,445	\$0	\$495,616,445

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1

EXHIBIT 37, SCHEDULE B-2.1 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 2 of 4

No.	Acct No.		Jurisdictional (
	710001101	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction			
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0			
5	304.5	Struct & Improve AG	17,368,813		17,368,813	0	17,368,813			
6	340.5	Office Furniture and Equipment	20,193,516		20,193,516	0	20,193,516			
7	341.5	Transportation Equipment	7,196,097		7,196,097	0	7,196,097			
8	342.5	Stores Equipment	68,094		68,094	0	68,094			
9	343.5	Tools, Shop and Garage Equipment	2,648,746		2,648,746	0	2,648,746			
10	344.5	Laboratory Equipment	1,375,312		1,375,312	0	1,375,312			
11	345.5	Power Operated Equipment	1,349,814		1,349,814	0	1,349,814			
12	346.5	Communication Equipment	3,781,642		3,781,642	0	3,781,642			
13	347.5	Miscellaneous Equipment	1,902,080		1,902,080	0	1,902,080			
14	348.5	Other Tangible Property	10,306		10,306	0	10,306			
15										
16		Total General	\$55,894,422		\$55,894,422	\$0	\$55,894,422			
17			<u></u>				<u> </u>			
18	Various	Acquisitions	\$0		<u>\$0</u>	<u>\$0</u>	\$0			
19										
20		Total Utility Plant in Service	\$746,838,160		\$746,838,160	\$0	\$746,838,160			

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 3 of 4

Line	NARUC 96			Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent Jurisdictional	Adjustment	Jurisdiction	Average
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$550,660	100% \$550,659.57	\$0	\$550,660	\$550,660
5	302.1	Franchise/Consents	70,261	70,261	0	70,261	70,261
6	339.1	Other Palant & Equip Intangible	1,130,207	1,130,207	0	1,130,207	1,105,433
7							
8		Total Intangibles	\$1,751,127	\$1,751,127	\$0	\$1,751,127	\$1,726,354
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,390,508	\$1,390,508	\$0	\$1,390,508	\$1,390,508
12	304.2	Structures and Improvements - SS	30,418,376	30,418,376	0	30,418,376	30,437,23
13	305.2	Collecting and Impounding Reservoirs	848,562	848,562	0	848,562	848,91
14	306.2	Lake, River and Other Intakes	2,227,413	2,227,413	0	2,227,413	2,077,439
15	307.2	Wells and Springs	0	0	0	0	(
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0	
17	309.2	Supply Mains	18,560,152	18,560,152	0	18,560,152	18,560,27
18	310.2	Power Generation Equip	7,711,004	7,711,004	0	7,711,004	7,096,474
19	311.2	Power Equipment SS	40,951,208	40,951,208	0	40,951,208	39,819,62
20	339.2	Other Plant & Equip SS	.0,551,200	0	0	0	33,013,02
21	333.2	Other Flant & Equip 55	· ·	ŭ	9	Ü	· · · · · · · · · · · · · · · · · · ·
22		Total Source of Supply & Pumping	\$102,107,223	\$102,107,223	\$0	\$102,107,223	\$100,230,46
23		Total Source of Supply & Fullipling	\$102,107,223	\$102,107,223		\$102,107,223	\$100,230,40
24		Water Treatment Plant					
25	303.3	Land and Land Rights WT	\$800,183	\$800,183	\$0	\$800,183	\$800,183
26	304.3	Structures and Improvements WT	46,945,415	46,945,415	Ş0 0	46,945,415	46,164,82
27	311.3	Pumping Equipment WT	669,901	669,901	0	669,901	669,90
28	320.3	Water Treatment Equipment	70,033,664	70,033,664	0	70,033,664	64,085,39
29	339.3	Other Plant & Equip WT	70,055,664	70,033,664	0	70,055,664	64,063,39
30	339.3	Other Plant & Equip W1	U	0	0	U	,
31		Total Water Treatment	\$118,449,163	\$118,449,163	\$0	\$118,449,163	\$111,720,30
		Total Water Treatment	3118,449,103	\$110,449,103		3118,449,103	3111,720,30.
32		The contract of the Principle of the Principle of					
33		Transmission and Distribution Plant		4====	4.0	4	+
34	303.4	Land and Land Rights TD	\$7,596,119	\$7,596,119	\$0	\$7,596,119	\$7,564,21
35	304.4	Structures and Improvements TD	1,499,718	1,499,718	0	1,499,718	1,500,10
36	311.4	Pumping Equipment TD	1,628,965	1,628,965	0	1,628,965	1,635,33
37	330.4	Dist Reservoirs & Stanpipes	19,804,110	19,804,110	0	19,804,110	19,735,51
38	331.4	TD Mains	342,263,751	342,263,751	0	342,263,751	337,489,98
39	333.4	Services	57,070,641	57,070,641	0	57,070,641	56,105,909
40	334.4	Meters & Meter Installations	61,659,949	61,659,949	0	61,659,949	60,371,16
41	335.4	Hydrants	24,794,271	24,794,271	0	24,794,271	24,249,90
42	336.4	Backflow Prevention Devices	0	0	0	0	(
43	339.4	Other Plant & Equip TD	0	0	0	0	(
44							
45		Total Transmission and Distribution	\$516,317,524	\$516,317,524	\$0	\$516,317,524	\$508,652,124

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2.1
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

				Forecasted				
Line	NARUC 96			Jurisdictional			Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent	Jurisdictional	Adjustment	Jurisdiction	Average
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0 _	100%	\$0	\$0	\$0	\$0
5	304.5	Structures and Improvements AG	19,132,678		19,132,678	0	19,132,678	18,393,634
6	340.5	Office Furniture and Equipment	26,986,762		26,986,762	0	26,986,762	25,326,247
7	341.5	Transportation Equipment	8,011,388		8,011,388	0	8,011,388	7,780,550
8	342.5	Stores Equipment	37,249		37,249	0	37,249	45,661
9	343.5	Tools, Shop and Garage Equipment	3,391,247		3,391,247	0	3,391,247	3,230,380
10	344.5	Laboratory Equipment	1,342,997		1,342,997	0	1,342,997	1,360,349
11	345.5	Power Operated Equipment	1,336,669		1,336,669	0	1,336,669	1,340,169
12	346.5	Communication Equipment	4,128,319		4,128,319	0	4,128,319	4,029,215
13	347.5	Miscellaneous Equipment	5,578,630		5,578,630	0	5,578,630	5,208,482
14	348.5	Other Tangible Property	205,911		205,911	0	205,911	201,197
15								
16		Total General	\$70,151,850		\$70,151,850	\$0	\$70,151,850	\$66,915,886
17			·					
18	Various	Acquisitions	\$2,348,828		\$2,348,828	\$0	\$2,348,828	\$2,348,828
19								
		Total Utility Plant in Service	\$811,125,716		\$811,125,716	\$0	\$811,125,716	\$791,593,957

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1

EXHIBIT 37, SCHEDULE B-2.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 OF 2

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2							
3			NONE				
4							
5							
6							
7							
8							

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2							
3			NONE				
4							
5							
6							

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ended 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 4

Line	NARUC 96		Base Period Beginning				Transfers/Reclassifications	Other Accts	Base Period Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance
1							·		
2									
3		Intangible Plant							
4	301.1	Organization	\$37,450	\$0	\$0	\$0			\$37,450
5	302.1	Franchise/Consents	70,261	0	0	0			70,261
6	339.1	Other Plant & Equip Intangible	713,074	513,263	31,736	0			1,194,601
7									
8		Total Intangibles	\$820,785	\$513,263	\$31,736	\$0			\$1,302,312
9									
10		Source of Supply and Pumping Plant							
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0	\$10,029	\$0			\$1,380,479
12	304.2	Structures and Improvements SS	30,329,397	335,171	82,724	0			30,581,845
13	305.2	Collecting and Impounding Reservoirs	852,536	0	2,685	0			849,851
14	306.2	Lake, River and Other Intakes	1,680,525	0	0	0			1,680,525
15	307.2	Wells and Springs	1,000,323	0	0	0			0
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0			0
17	309.2	Supply Mains	18,570,602	7,444	10,812	(0)			18,567,234
18	310.2	Power Generation Equipment	5,692,557	,,	1,396	0			5,691,161
19	311.2	Pumping Equipment SS	34,470,713	3,089,867	387,229	0			37,173,350
20	339.2	Other Plant & Equipment SS	34,476,713	0,000,007	0	0			0
21	333.2	other Flant & Equipment 33	Ü	Ū	· ·	· ·			9
22		Total Source of Supply & Pumping	\$92,986,838	\$3,432,482	\$494,875	(\$0)			\$95,924,445
23		Total Source of Supply & Pullipling	392,900,030	33,432,462	3494,673	(50)			393,924,443
		Water Toronto and Blood							
24	202.2	Water Treatment Plant	\$200 402	40	ćo.	40			ć000 400
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0 0			\$800,183
26	304.3	Structures and Improvements WT	40,248,774 0	1,438,721	97,942	0			41,589,553
27	311.3	Pumping Equipment WT	· · · · · · · · · · · · · · · · · · ·	767,235	0	-			767,235
28	320.3	Water Treatment Equipment	54,995,884	515,005	567,324	0			54,943,565
29	339.3	Other Plant & Equipment WT	0	0	0	0			0
30			-						
31		Total Water Treatment	\$96,044,841	\$2,720,962	\$665,266	\$0			\$98,100,536
32									
33		<u>Transmission and Distribution Plant</u>							
34	303.4	Land and Land Rights TD	\$7,550,225	\$0	\$0		Transfer to Non-utility property	121.0	\$7,549,865
35	304.4	Structures and Improvements TD	1,505,794	92,988	4,670	0			1,594,112
36	311.4	Pumping Equipment TD	1,248,508	779,894	2,000	0			2,026,402
37	330.4	Dist Reservoirs & Standpipes	19,563,068	0	8,809	0			19,554,259
38	331.4	TD Mains	318,484,687	9,058,250	236,742	(0)			327,306,195
39	333.4	Services	52,719,377	2,313,805	28,455	0			55,004,728
40	334.4	Meter & Meter Installations	53,680,763	5,157,719	122,006	0			58,716,476
41	335.4	Hydrants	22,604,347	1,411,094	151,033	(0)			23,864,408
42	336.4	Backflow Prevention Devices	0	0	0	0			0
43	339.4	Other Plant & Equip TD	0	0	0	0			0
44									
45		Total Transmission and Distribution	\$477,356,769	\$18,813,750	\$553,715	(\$361)			\$495,616,445

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ended 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): W/P-1 EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 4

			Base Period					Base Period	
Line	NARUC 96		Beginning			T	ransfers/Reclassifications	Other Accts Ending	
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance	
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0		\$0	
5	304.5	Structures and Improvements AG	17,353,816	267,440	252,443	0		17,368,813	
6	340.5	Office Furniture and Equipment	18,887,463	2,197,548	891,495	0		20,193,516	
7	341.5	Transportation Equipment	7,081,168	422,309	307,379	0		7,196,097	
8	342.5	Stores Equipment	68,094	0	0	0		68,094	
9	343.5	Tools, Shop and Garage Equipment	2,567,638	116,479	35,372	(0)		2,648,746	
10	344.5	Laboratory Equipment	1,331,935	92,210	48,833	0		1,375,312	
11	345.5	Power Operated Equipment	1,349,188	626	0	0		1,349,814	
12	346.5	Communication Equipment	3,910,620	13,275	142,252	0		3,781,642	
13	347.5	Miscellaneous Equipment	1,892,461	62,059	52,440	0		1,902,080	
14	348.5	Other Tangible Property	117,628	0	107,321	0		10,306	
15									
16		Total General	\$54,560,011	\$3,171,946	\$1,837,535	(\$0)		\$55,894,422	
17									
18	Various	Acquisitions	0	0	0	0		0	
19									
20		Total Utility Plant in Service	\$721,769,244	\$28,652,404	\$3,583,128	(\$361)		\$746,838,160	
21		•							
22									
23									
24									
25									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year for the 12 Months Ended June 30, 2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-1

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 3 OF 4

		_		•		•	-		Fore. Period	<u>-</u>
Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$550,660	\$0	\$0	\$0			\$550,660	\$550,660
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	339.1	Other Plant & Equip Intangibles	1,083,765	70,418	23,977	0			1,130,207	1,105,433
7							_			
8		Total Intangibles	\$1,704,685	\$70,418	\$23,977	\$0	_		\$1,751,127	\$1,726,354
9										
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0	\$0	\$0			\$1,390,508	\$1,390,508
12	304.2	Structures and Improvements SS	30,456,091	0	37,715	0			30,418,376	30,437,234
13	305.2	Collecting and Impounding Reservoirs	849,265	0	703	0			848,562	848,914
14	306.2	Lake, River and Other Intakes	1,902,165	325,581	333	0			2,227,413	2,077,439
15	307.2	Wells and Springs	0	0	0	0			0	0
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0			0	0
17	309.2	Supply Mains	18,560,398	0	245	0			18,560,152	18,560,275
18	310.2	Power Generation Equipment	6,834,507	916,665	40,168	0			7,711,004	7,096,474
19	311.2	Pumping Equipment SS	38,929,375	2,364,234	342,401	0			40,951,208	39,819,621
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$98,922,310	\$3,606,480	\$421,566	\$0	•		\$102,107,223	\$100,230,464
23							•			
24		Water Treatment Plant								
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183	\$800,183
26	304.3	Structures and Improvements WT	42,290,718	4,773,096	118,399	0			46,945,415	46,164,821
27	311.3	Pumping Equipment WT	669,901	0	0	0			669,901	669,901
28	320.3	Water Treatment Equipment	57,053,996	13,346,533	366,864	0			70,033,664	64,085,397
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$100,814,797	\$18,119,628	\$485,263	\$0	•		\$118,449,163	\$111,720,302
32							•			
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,550,225	\$45,894	\$0				\$7,596,119	\$7,564,215
35	304.4	Structures and Improvements TD	1,500,485	0	767	0			1,499,718	1,500,101
36	311.4	Pumping Equipment TD	1,641,709	0	12,744	0			1,628,965	1,635,337
37	330.4	Dist Reservoirs & Standpipes	19,650,046	217,054	62,990	0			19,804,110	19,735,512
38	331.4	TD Mains	330,820,830	11,893,919	450,999	0			342,263,751	337,489,982
39	333.4	Services	54,951,772	2,246,762	127,893	0			57,070,641	56,105,909
40	334.4	Meter & Meter Installations	58,854,946	2,875,096	70,093	0			61,659,949	60,371,162
41	335.4	Hydrants	23,644,972	1,195,985	46,686	0			24,794,271	24,249,905
42	336.4	Backflow Prevention Devices	23,044,372	0	40,000	0			0	24,243,303
43	339.4	Other Plant & Equip TD	0	0	0	0			0	0
44	333.4	outer risht & Equip 15	Ü	Ü	U	· ·			U	Ü
45		Total Transmission and Distribution	\$498,614,986	\$18,474,710	\$772,172	\$0	•		\$516,317,524	\$508,652,124
45		Total Transmission and Distribution	3438,014,380	710,474,710	J112,112	50	<u>-</u>		7510,317,324	7300,032,124

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year for the 12 Months Ended June 30, 2020

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-1

EXHIBIT 37, SCHEDULE B-2.3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 4 OF 4

Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Fore. Period Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	•	Involved	Balance	
NO.	ACCUNO.	Account Title	Balance	Additions	Ketirements	Amount	Explanation	invoived	вагапсе	Average
2										
2		General Plant								
э л	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	Ś
5	304.5	Structures and Improvements AG	17,777,236	1,400,538	45,096	,50 0			19,132,678	18,393,63
6	340.5	Office Furniture and Equipment	23,552,268	3,972,718	538,223	0			26,986,762	25,326,24
7	341.5	Transportation Equipment	7,388,272	751,128	128,012	0			8,011,388	7,780,550
,	342.5	Stores Equipment	54,074	751,120	16,825	0			37,249	45,66
a	343.5	Tools, Shop and Garage Equipment	2,802,036	733,543	144,332	0			3,391,247	3,230,38
10	344.5	Laboratory Equipment	1,377,701	755,545	34,703	0			1,342,997	1,360,34
11	345.5	Power Operated Equipment	1,343,668	0	6,999	0			1,336,669	1,340,16
12	346.5	Communication Equipment	3,952,034	257,372	81,088	0			4,128,319	4,029,215
13	347.5	Miscellaneous Equipment	3,703,005	1,895,088	19,462	0			5,578,630	5,208,482
14	348.5	Other Tangible Property	197,031	12,427	3,546	0			205,911	201,19
15	3 10.5	outer rangister roperty	157,051	12,127	3,3 10	· ·			203,311	201,13
16		Total General	\$62,147,323	\$9,022,812	\$1,018,285	\$0	•	•	\$70,151,850	\$66,915,886
17				70,000,000	+-,,		•	-	7.0,-0-,000	+,,
18	Various	Acquistions	_	0	0	0			0	2,348,828
19			·		<u>-</u>	<u>_</u>	•	•		_,,
20		Total Utility Plant in Service	\$762,204,102	\$49,294,049	\$2,721,262	\$0			\$808,776,888	\$791,593,95
21		rotal other rane in service	ψ, σε,μο 1,1σε	ψ 13,23 1,0 13	ŲL), L1)L0L	, , , , , , , , , , , , , , , , , , , 	i	=	\$000,770,000	Ų, 31,333,33
22										
23										
24										
25										

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY MERGED OR ACQUIRED Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.4
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

Commission

Line Acquisition Cost Acquisition Approval

No. Acct No. Description of Property Cost Basis Adjustment Date Explanation of Treatment

NONE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY MERGED OR ACQUIRED Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.4

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

						Commission	
Line			Acquisition	Cost	Acquisition	Approval	
No.	Acct No.	Description of Property	Cost	Basis	Adjustment	Date	Explanation of Treatment
1							

NONE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 LEASED PROPERTY Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 1 OF 2

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3		NONE					
4							

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 LEASED PROPERTY Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

					Amount	Dollar	
Line	Identification	Description and	Name of	Frequency	of Lease	Value of	
No.	or Ref No.	Use of Property	Lessee	of Payment	Payment	Property	Explain Method of Capitalization
1							
2							

NONE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

2

EXHIBIT 37, SCHEDULE B-2.6
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

		•			Net							
Line		Acquisition	Original	Accumulated	Original		Revenue Realized	<u>d</u>		Expense	s Incurred	
No.	iption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description	
	1											

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.6 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

					Net						
Line		Acquisition	Original	Accumulated	Original		Revenue Realized	<u>[</u>		Expense	s Incurred
No.	iption/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description
1											
2											
3			NOT APPLICABLE	IN THIS RATE CASE							

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY EXCLUDED FROM RATE BASE Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

						Net				
Line			In-Service	Original	Accumulated	Original	Pe	eriod Revenue and Ex	rpenses	
No.	Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
1										
2										
3				NONE						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPERTY EXCLUDED FROM RATE BASE Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-2.7
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2
PAGE 2 OF 2

						Net				
Line			In-Service	Original	Accumulated	Original	P	eriod Revenue and	d Expenses	
No.	Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
1										
2										
3				NONE						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 1 of 4

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

			Base Period		A	ccumulated Reserve Balance	es	
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdictio
1								
2								
3		Intangible Plant						
4	301.1	Organization	\$37,450	\$0	100%	\$0	\$0	
5	302.1	Franchise/Consents	70,261	0		0		
6	339.1	Other Palant & Equip Intangible	1,194,601	466,005		466,005		466,0
7								
8		Total Intangibles	\$1,302,312	\$466,005		\$466,005	\$0	\$466,
9								
10		Source of Supply and Pumping Plant						
11	303.2	Land and Land Rights - SS	\$1,380,479	(\$10)		(\$10)	\$0	(5
12	304.2	Structures and Improvements SS	30,581,845	6,709,857		6,709,857	0	6,709,8
13	305.2	Collecting and Impounding Reservoirs	849,851	313,010		313,010	0	313,0
14	306.2	Lake, River and Other Intakes	1,680,525	519,359		519,359	0	519,3
15	307.2	Wells and Springs	0	0		0	0	
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	
17	309.2	Supply Mains	18,567,234	4,781,295		4,781,295	0	4,781,
18	310.2	Power Generation Equip	5,691,161	875,504		875,504	0	875,
19	311.2	Pumping Equipment SS	37,173,350	4,904,841		4,904,841	0	4,904,
20	339.2	Other Plant & Equip SS	0	0		0	0	
21	354.2	Other Plant & Equip WT	0	0		0	0	
22			-					
23		Total Source of Supply & Pumping	\$95,924,445	\$18,103,854		\$18,103,854	\$0	\$18,103,
24								
25		Water Treatment Plant						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	
27	304.3	Structures and Improvements	41,589,553	8,010,782		8,010,782	0	8,010,
28	311.3	Pumping Equipment WT	767,235	8,231		8,231	0	8,:
29	320.3	Water Treatment Equipment	54,943,565	13,575,291		13,575,291	0	13,575,
30	339.3	Other Plant & Equip WT	0	0		0	0	
31			400 100 500	40. 50. 00.		40. 50. 00.	40	401 501
32		Total Water Treatment	\$98,100,536	\$21,594,304		\$21,594,304	\$0	\$21,594,
33								
34		Transmission and Distribution Plant	*****	4.0		4.0	40	
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	
36	304.4	Struct & Improve TD	1,594,112	671,143		671,143	0	671,
37	311.4	Pumping Equipment TD	2,026,402	(42,293)		(42,293)	0	(42,
38	330.4	Dist Reservoirs & Standpipes	19,554,259	5,556,268		5,556,268	0	5,556,
39	331.4	TD Mains	327,306,195	66,551,243		66,551,243	0	66,551,
40	333.4	Services	55,004,728	27,604,346		27,604,346	0	27,604,
41	334.4	Meters & Meter Installations	58,716,476	12,699,443		12,699,443	0	12,699,
42	335.4	Hydrants	23,864,408	4,803,113		4,803,113	0	4,803,
43	336.4	Backflow Prevention Devices	0	0		0	0	
44 45	339.4	Other Plant & Equip TD	0	0		0	0	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 2 of 4

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-2

			Base Period		А	ccumulated Reserve Balance	es .	
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$
5	304.5	Struct & Improve AG	17,368,813	3,831,516		3,831,516	0	3,831,51
6	340.5	Office Furniture and Equipment	20,193,516	11,797,713		11,797,713	0	11,797,71
7	341.5	Transportation Equipment	7,196,097	2,544,240		2,544,240	0	2,544,24
8	342.5	Stores Equipment	68,094	4,381		4,381	0	4,38
9	343.5	Tools, Shop and Garage Equipment	2,648,746	1,153,672		1,153,672	0	1,153,67
10	344.5	Laboratory Equipment	1,375,312	420,461		420,461	0	420,46
11	345.5	Power Operated Equipment	1,349,814	970,513		970,513	0	970,513
12	346.5	Communication Equipment	3,781,642	1,079,788		1,079,788	0	1,079,788
13	347.5	Miscellaneous Equipment	1,902,080	826,579		826,579	0	826,579
14	348.5	Other Tangible Property	10,306	22,222		22,222	0	22,22
15								
16								
17		Total General	\$55,894,422	\$22,651,086		\$22,651,086	\$0	\$22,651,08
18								
19	Various	Acquistions	0	0		0	0	
20								
21		Total Utility Plant in Service	\$746,838,160	\$180,658,510		\$180,658,510	\$0	\$180,658,51
22								
23								
24								

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 3 of 4

Witness Responsible: Melissa Schwarzell

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

			Forecasted			ulated Reserve Balar	nces		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2		Internible Dient							
4	301.1	Intangible Plant Organization	\$550,660	\$0	100%	\$0	\$0	\$0	
5	302.1	Franchise/Consents	70,261	, O	10070	,0 0	0	0	
6	339.1	Other Palant & Equip Intangible	1,130,207	549,613		549,613	0	549,613	511,
7	333.1	Other raiant & Equip Intangible	1,130,207	343,013		343,013	Ü	343,013	311,
8		Total Intangibles	\$1,751,127	\$549,613		\$549,613	\$0	\$549,613	\$511
9			<u> </u>	70.0,000		40.0,020	**	70 10/120	7
10		Source of Supply and Pumping Plant							
11	303.2	Land and Land Rights - SS	\$1,390,508	\$0		\$0	\$0	\$0	
12	304.2	Structures and Improvements SS	30,418,376	7,733,386		7,733,386	0	7,733,386	7,403,
13	305.2	Collecting and Impounding Reservoirs	848,562	332,376		332,376	0	332,376	326,
14	306.2	Lake, River and Other Intakes	2,227,413	572,696		572,696	0	572,696	551,
15	307.2	Wells and Springs	0	0		0	0	0	
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	0	
17	309.2	Supply Mains	18,560,152	5,161,105		5,161,105	0	5,161,105	5,019
18	310.2	Power Generation Equip	7,711,004	1,076,673		1,076,673	0	1,076,673	990
19	311.2	Pumping Equipment SS	40,951,208	5,924,512		5,924,512	0	5,924,512	5,616
20	339.2	Other Plant & Equip SS	0	0		0	0	0	-,-
21	354.2	Other Plant & Equip WT	0	0		0	0	0	
22		4.1							
23		Total Source of Supply & Pumping	\$102,107,223	\$20,800,749		\$20,800,749	\$0	\$20,800,749	\$19,907,
24									
25		Water Treatment Plant							
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0	
27	304.3	Structures and Improvements	46,945,415	9,442,048		9,442,048	0	9,442,048	8,905,
28	311.3	Pumping Equipment WT	669,901	33,397		33,397	0	33,397	24,
29	320.3	Water Treatment Equipment	70,033,664	15,838,040		15,838,040	0	15,838,040	15,237,
30	339.3	Other Plant & Equip WT	0	0		0	0	0	
31									
32		Total Water Treatment	\$118,449,163	\$25,313,484		\$25,313,484	\$0	\$25,313,484	\$24,167,
33									
34		Transmission and Distribution Plant							
35	303.4	Land and Land Rights TD	\$7,596,119	\$0		\$0	\$0	\$0	
36	304.4	Struct & Improve TD	1,499,718	687,340		687,340	0	687,340	680,
37	311.4	Pumping Equipment TD	1,628,965	(10,549)		(10,549)	0	(10,549)	(27)
38	330.4	Dist Reservoirs & Standpipes	19,804,110	5,784,931		5,784,931	0	5,784,931	5,671,
39	331.4	TD Mains	342,263,751	72,113,623		72,113,623	0	72,113,623	69,950
40	333.4	Services	57,070,641	29,755,189		29,755,189	0	29,755,189	28,947,
41	334.4	Meters & Meter Installations	61,659,949	15,205,907		15,205,907	0	15,205,907	14,326
42	335.4	Hydrants	24,794,271	5,449,878		5,449,878	0	5,449,878	5,229
43	336.4	Backflow Prevention Devices	0	0		0	0	0	
44	339.4	Other Plant & Equip TD	0	0		0	0	0	
45									
46		Total Transmission and Distribution	\$516,317,524	\$128,986,321		\$128,986,321	\$0	\$128,986,321	\$124,779,4

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 4 of 4

Witness Responsible: Melissa Schwarzell

Forecast Y

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

			Forecasted		Accum	nulated Reserve Balar	nces		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Struct & Improve AG	19,132,678	4,750,354		4,750,354	0	4,750,354	4,486,187
6	340.5	Office Furniture and Equipment	26,986,762	15,584,090		15,584,090	0	15,584,090	14,220,914
7	341.5	Transportation Equipment	8,011,388	3,397,697		3,397,697	0	3,397,697	3,064,800
8	342.5	Stores Equipment	37,249	(21,808)	1	(21,808)	0	(21,808)	(14,939
9	343.5	Tools, Shop and Garage Equipment	3,391,247	1,133,861		1,133,861	0	1,133,861	1,124,046
10	344.5	Laboratory Equipment	1,342,997	563,507		563,507	0	563,507	529,977
11	345.5	Power Operated Equipment	1,336,669	1,011,023		1,011,023	0	1,011,023	995,004
12	346.5	Communication Equipment	4,128,319	1,576,813		1,576,813	0	1,576,813	1,463,298
13	347.5	Miscellaneous Equipment	5,578,630	1,188,927		1,188,927	0	1,188,927	1,057,734
14	348.5	Other Tangible Property	205,911	138,366		138,366	0	138,366	135,265
15									
16									
17		Total General	\$70,151,850	\$29,322,832		\$29,322,832	\$0	\$29,322,832	\$27,062,286
18									
19	Various	Acquisitions	2,348,828	1,414,139		1,414,139	0	1,414,139	1,384,097
20									
21		Total Utility Plant in Service	\$811,125,716	\$206,387,137		\$206,387,137	\$0	\$206,387,137	\$197,811,983
22									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

		Total				
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	(\$221,989)	100%	(\$221,989)	W/P-4-1 / W/P-1-2	To Correct Over/Under recovery of Reserve
3						Balances per 2015 Depreciation Study.
4						Adjustment is reducing the accumulated
5						reserve and depreciation expense.
6						
7						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 $\,$

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED
WORKPAPER REFERENCE NO(S)::

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1	rajustnent rite	Adjustment	refeelte	riajastinent	Kererenee	bescription and rai pose of rajustinent
2	Accumulated Depreciaton Adjustment	(\$160,325)	100%	(\$160,325)	W/P-4-1 / W/P-1-2	To Correct Over/Under recovery of Reserv
3						Balances per 2015 Depreciation Study.
4						Adjustment is reducing the accumulated
5						reserve and depreciation expense.
6						
7						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3
PAGE 1 OF 4

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

No. Acct No. Account Title Investment Reserve Rate Expense Salvage Life Form 1 2 1 2 1 2 1 2 1 2 1 1 2 1 1 2 1 1 2 1 1 1 2 1 1 1 1 1 1 2 1 1 2 1 1 1 2 1 1 1 1 1 2 1				Adjusted J		Current	Calculated		Average	
1	Line			Plant						
	No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
33 31 31 31 31 31 31 31	1									
1	2									
5 304,10 SS Structures and Improvements 20,48,3645 3,540,078 2,24% 458,834 4,10% 50.0 S3. 6 305,00 Coll and Impounding Reservoir 484,851 313,010 1,58% 33,47 4,0% 50.0 S3. 7 305,00 Lake, River, and Other Intakes 1,680,525 513,359 2,02% 33,947 4,0% 50.0 S1. 9 309,00 Supply Mains 18,567,224 4,781,295 1,53% 284,079 1,0% 70.0 R3. 11 30,010 Other Power Production Equipment 1,595,391 1,377,70 2,48% 250,435 1,5% 60.0 R1.5 12 310,10 Other Power Production Equipment 1,593,5937 2,470,260 3,03% 587,681 1,5% 43.0 90.5 14 311,30 Diesel Pumping Equipment 1,733,799 2,700,260 3,03% 587,681 1,5% 43.0 90.5 15 311,50 Pumping Equipment 1,72,337,799 2,230,666 2,73% 473,321 1,5% 43.0 <	3	339.10	Other P/E Intangibles	\$184,837	\$142,734	10.00%	\$18,484	0%	10.0	
6 305.00 Coll and Impounding Reservoir \$49,851 313,010 1.58% 13,428 0% 70.0 R3 8 307.00 Wells and Springs 18,567,234 4,781,295 1.00% 0 0% 0.0 15 10 309.00 Supply Marins 18,567,234 4,781,295 1.158% 284,079 -1.0% 70.0 R3 10 Well and Springs Well 1.00 0.00% 0 0% 0.0 0.0 11 304.00 Pumping Structures and Improvements 10,009,200 3.115,5779 2.48% 250,435 -1.5% 60.0 R1.5 13 31.10.0 Electric Pumping Equipment 19,939,397 2,470,260 3.03% 887,681 -1.5% 43.0 S0.5 15 31.10.0 Hydraulic Pumping Equipment 7,728 10,150 4.08 315 -1.5% 43.0 S0.5 15 31.15.0 Hydraulic Pumping Equipment 767,235 8,231 2.73% 4.00 1.	4	339.60	Other P/E Comprehensive Studies	1,009,763	· ·	10.00%	•	0%	10.0	
7 306.00 Like, River, and Other Intakes 1,680,525 519,399 2,02% 3,947 -1.0% 50.0 51 9 309.00 Wells and Springs 18,567,234 4,781,295 1,53% 284,079 -1.0% 70.0 R3 10 309.00 Supply Mains 18,567,234 4,781,295 1,53% 284,079 -1.0% 70.0 R3 10 304.20 Pumping Structures and Improvements 10,098,000 3,115,779 2,48% 250,435 -1.5% 60.0 R1.5 12 310.10 Other Power Production Equipment 5,991,161 875,504 3,12% 177,564 -5% 35.0 R3 14 311.30 Discrete Production Equipment 432,466 193,764 3,23% 13,968 -1.5% 43.0 50.5 15 311.31 Bit Care of Supply Pumping Equipment 7,728 10,150 4,08 31.5 15% 43.0 50.5 16 311.52 Tab D Pumping Equipment 707,235 8,231	5	304.10	SS Structures and Improvements	20,483,645	3,594,078	2.24%	458,834	-10%	50.0	\$0.5
Section Supply Mains Supply Ma	6	305.00	Coll and Impounding Reservoir	849,851	313,010	1.58%	13,428	0%	70.0	R3
Section Supply Mains Section	7	306.00	Lake, River, and Other Intakes	1,680,525	519,359	2.02%	33,947	-10%	50.0	S1
10	8	307.00	Wells and Springs	-	-	0.00%	0	0%	0.0	
11 304.20 Pumping Structures and Improvements 10,098,200 3,15,779 2,48% 250,435 -15% 60.0 R1.5 12 310.10 Other Power Production Equipment 5,691,61 875,504 3,12% 177,564 -5% 35.0 R3 14 311.20 Diesel Pumping Equipment 432,456 193,764 3,23% 13,968 -15% 43.0 50.5 15 311.40 Hydraulic Pumping Equipment 7,728 10,150 40.8% 315 -15% 43.0 50.5 16 311.52 Source of Supply Pumping Equipment 7,728 2,230,666 2,73% 473,321 -15% 43.0 50.5 17 311.53 WT Pumping Equipment 767,235 8,231 2,73% 40,946 -15% 43.0 50.5 18 311.54 18.0 Pumping Equipment 767,235 8,231 2,73% 40,946 -15% 43.0 50.5 19 19 19 19 19 19 19 19 19 19 15% 43.0 50.5 18 </td <td>9</td> <td>309.00</td> <td>Supply Mains</td> <td>18,567,234</td> <td>4,781,295</td> <td>1.53%</td> <td>284,079</td> <td>-10%</td> <td>70.0</td> <td>R3</td>	9	309.00	Supply Mains	18,567,234	4,781,295	1.53%	284,079	-10%	70.0	R3
12 310.10 Other Power Production Equipment 5,691,161 875,504 3.12% 177,564 -5% 35.0 R3 13 311.20 Electric Pumping Equipment 19,395,397 2,470,260 3.03% 587,681 -15% 43.0 SO.5 15 311.40 Hydraulic Pumping Equipment 7,728 10,150 4.08% 315 -15% 43.0 SO.5 16 311.52 Sorucer Gsupply Pumping Equipment 17,337,769 2,236,666 2,73% 473,321 -15% 43.0 SO.5 17 311.53 WP Pumping Equipment 7,728 8,231 2,73% 20,946 -15% 43.0 SO.5 18 31.54 T. & D Pumping Equipment 2,026,402 42,293 30.0% 61,197 -15% 43.0 SO.5 19 19 20 30.30 WT Furthers and Improvements 41,589,553 8,201,702 2,71% 1,127,077 -15% 60.0 R1.5 22 320.10 Water Treatment Equipment Str - - 0.00% 0 - - <	10									
13 311.20 Electric Pumping Equipment 19,395,397 2,470,260 3.03% 587,681 -15% 43.0 SO.5 14 311.30 Diese Pumping Equipment 432,456 193,764 3.23% 13,968 -15% 43.0 SO.5 15 311.40 Hydraulic Pumping Equipment 7,728 10,150 4.08% 315 -15% 43.0 SO.5 16 311.52 Source of Supply Pumping Equipment 7,728 10,150 4.08% 315 -15% 43.0 SO.5 18 311.54 T & D Pumping Equipment 7,728 10,066 2,73% 473,321 -15% 43.0 SO.5 18 311.54 T & D Pumping Equipment 7,728 10,0182 2,230,666 2,73% 61,197 -15% 43.0 SO.5 19 30.13 WT Structures and Improvements 41,589,553 8,010,782 2,71% 1,127,077 -15% 60.0 81.5 21 30.20.1 Water Treatment Equipment 54,110,232	11	304.20			3,115,779	2.48%	250,435			
14 311.30 Diesel Pumping Equipment 432,456 193,764 3.23% 13,968 -15% 43.0 S0.5 15 311.40 Hydraulic Pumping Equipment 7,728 10,150 4.08% 315 -15% 43.0 S0.5 16 311.52 Source of Supply Pumping Equipment 173,37769 2,236,666 2,73% 473,321 -15% 43.0 S0.5 17 311.53 WT Pumping Equipment 767,235 8,231 2,73% 20,946 -15% 43.0 S0.5 18 31.54 T & D Pumping Equipment 2,026,402 (42,293) 3.02% 61,197 -15% 43.0 S0.5 19 19 15 15 60.0 81.5 21 320.10 Water Treatment Equipment 54,110,232 12,970,707 2,77% 1,498,853 -15% 55.0 R3 22 320.10 Water Treatment Equipment 54,110,232 12,970,707 2,77% 1,498,853 -15% 40.0 </td <td>12</td> <td>310.10</td> <td>Other Power Production Equipment</td> <td>5,691,161</td> <td>875,504</td> <td>3.12%</td> <td>177,564</td> <td>-5%</td> <td>35.0</td> <td>R3</td>	12	310.10	Other Power Production Equipment	5,691,161	875,504	3.12%	177,564	-5%	35.0	R3
15 311.40 Hydraulic Pumping Equipment 7,728 10,150 4,08% 315 -15% 43.0 50.5 16 311.52 Source of Supply Pumping Equipment 17,337,769 2,230,666 2,73% 473,321 -15% 43.0 50.5 18 311.53 WT Pumping Equipment 767,235 8,231 2,73% 20,946 -15% 43.0 50.5 18 311.54 T & D Pumping Equipment 767,235 8,231 2,73% 20,946 -15% 43.0 50.5 18 311.54 T & D Pumping Equipment 767,235 8,010,782 2.71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment 54,110,232 12,970,707 2,77% 1,498,853 -15% 55.0 R3 21 320.10 Water Treatment Equipment-Str - - 0.00% 0 10.0 \$3 23 320.20 Water Treatment Equipment-Str - - 0.00% 5.0	13	311.20	Electric Pumping Equipment	19,395,397	2,470,260	3.03%	587,681	-15%	43.0	S0.5
16 311.52 Source of Supply Pumping Equipment 17,337,769 2,230,666 2,73% 473,321 -15% 43.0 50.5 17 311.53 WTP Dumping Equipment 2,026,402 (42,293) 3.02% 61,197 -15% 43.0 50.5 19 19 19 20 304.30 WT Structures and Improvements 41,589,553 8,010,782 2.71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment 54,110,232 12,970,707 2.77% 1,498,853 -15% 55.0 R3 22 320.10 Water Treatment Equipment-Str - - 0.00% 0 - - - 0.00% 0 30 10.0 S3 - - - 0.00% 0 - - - - 0.00% 0 - - - - - 0.00% 0 - - - - - 0.00% 0 - - - - - - - - 0.00% <td>14</td> <td>311.30</td> <td>Diesel Pumping Equipment</td> <td>432,456</td> <td>193,764</td> <td>3.23%</td> <td>13,968</td> <td>-15%</td> <td>43.0</td> <td>S0.5</td>	14	311.30	Diesel Pumping Equipment	432,456	193,764	3.23%	13,968	-15%	43.0	S0.5
17 311.53 WT Pumping Equipment 767,235 8,231 2.73% 20,946 -1.5% 43.0 50.5 18 311.54 T & D Pumping Equipment 2,026,402 (42,293) 3.0% 61,197 -15% 43.0 50.5 18 311.54 T & D Pumping Equipment 2,026,402 (42,293) 3.0% 61,197 -15% 43.0 50.5 20 304.30 WT Structures and Improvements 41,589,553 8,010,782 2.71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment-Str - - 0.00% 0 0 55.0 R3 22 320.10 Water Treatment Equipment-Str - - 0.00% 0 0 15.0 15.0 R3 24 - 833,333 604,584 2.65% 22,083 0% 10.0 S3 25 304.00 T & D Structures and Improvements 1,594,112 671,143 1.39% 22,158 5% 40.0 R2.5 26 330.00 Dist Res and Standpipes	15	311.40	Hydraulic Pumping Equipment	7,728	10,150	4.08%	315	-15%	43.0	S0.5
18 31.54 T & D Pumping Equipment 2,026,402 (42,293) 3.02% 61,197 -15% 43.0 SO.5 19 20 304.30 WT Structures and Improvements 41,589,553 8,010,782 2.71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment-Str - - 0.00% 0 0 55.0 R3 22 320.10 Water Treatment Equipment-Str - - 0.00% 0 0 55.0 R3 23 320.20 Water Treatment Equipment-Str - - 0.00% 0 0 15.0 15.0 R3 24 Water Treatment Equipment-Str - - 0.00% 0 0 0 55.0 R3 24 Water Treatment Equipment-Str - - 0.00% 2.05% 22,088 30.0 10.0 53 25 30.40 Water Treatment Equipments 1,594,112 671,143 1.39% 22,158 -5% 40.0 R2.5 26 330.00	16	311.52	Source of Supply Pumping Equipment	17,337,769	2,230,666	2.73%	473,321	-15%	43.0	S0.5
19 20 304.30 WT Structures and Improvements 41,589,553 8,010,782 2.71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment 54,110,232 12,970,707 2.77% 1,498,853 -15% 55.0 R3 22 320.10 Water Treatment Equipment	17	311.53	WT Pumping Equipment	767,235	8,231	2.73%	20,946	-15%	43.0	S0.5
20 304.30 WT Structures and Improvements 41,589,553 8,010,782 2,71% 1,127,077 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment 54,110,232 12,970,707 2,7% 1,498,853 -15% 55.0 R3 22 320.10 Water Treatment Equipment-Str - 0.00% 0 0 10.0 53 23 320.20 Water Treatment - GAC 833,333 604,584 2,6% 22,083 0 10.0 53 24 ST 804,00 T & D Structures and Improvements 1,594,112 671,43 1.39% 22,158 -5% 40.0 R2.5 30,40 D St Res and Standpipes 1,771,358 324,052 2.02% 35,781 1.0% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.00 Glearwells 1,096,316 211,188 1,74 1,9076 0% 55.0 R4 39 331.00 T & Mains	18	311.54	T & D Pumping Equipment	2,026,402	(42,293)	3.02%	61,197	-15%	43.0	S0.5
21 320.11 Water Treatment Equipment 54,110,232 12,970,707 2.77% 1,498,853 -15% 55.0 R3 22 320.10 Water Treatment Equipment-Str - - 0.00% 0 0 10 30 30 10 55.0 R3 23 320.20 Water Treatment - GAC 833,333 604,584 2.65% 22,083 0% 10.0 S3 24 -	19									
22 320.10 Water Treatment Equipment-Str - - 0.00% 0 23 320.20 Water Treatment - GAC 833,333 604,584 2.65% 22,083 0% 10.0 53 24 - 304.40 T & D Structures and Improvements 1,594,112 671,143 1.39% 22,158 -5% 40.0 R2.5 26 330.00 Dist Res and Standpipes 1,771,358 324,052 2.02% 35,781 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,164 1.83% 53,301 0% 55.0 R4 39 331.00 Clearwells 1,096,316 211,188 1,74% 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 66,551,243 1,53% 5,007,785 -25% 85.0 R3 31 331.00 Meters D Mains 2,266,892 71,073	20	304.30	WT Structures and Improvements	41,589,553	8,010,782	2.71%	1,127,077	-15%	60.0	R1.5
23 320.20 Water Treatment - GAC 833,333 604,584 2.65% 22,083 0% 10.0 53 24 304.00 T & D Structures and Improvements 1,594,112 671,143 1.39% 22,158 -5% 40.0 R2.5 26 330.00 Dist Res and Standpipes 1,771,358 324,052 2.02% 35,781 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,164 1.89% 260,328 -10% 55.0 R4 29 330.40 Clearwells 1,906,316 211,188 1.74 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 66,551,243 1.53% 5,007,785 -25% 85.0 R3 31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Plas	21	320.11	Water Treatment Equipment	54,110,232	12,970,707	2.77%	1,498,853	-15%	55.0	R3
24 25 304.40 T & D Structures and Improvements 1,594,112 671,143 1.39% 22,158 -5% 40.0 R2.5 26 330.00 Dist Res and Standpipes 1,771,358 324,052 2.02% 35,781 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,164 1.83% 53,301 0% 55.0 R4 29 330.40 Clearwells 1,096,316 211,188 1.74% 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 665,51,243 1.53% 5,007,785 -25% 85.0 R3 31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Bronze Case 2,268,992 710,723 2.90 65,801 -20% 40.0 R0.5 35	22	320.10	Water Treatment Equipment-Str	-	-	0.00%	0			
25 304.40 T & D Structures and Improvements 1,594,112 671,143 1.39% 22,158 -5% 40.0 R2.5 26 330.00 Dist Res and Standpipes 1,771,358 324,052 2.02% 35,781 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,164 1.83% 53,301 0% 55.0 R4 29 330.40 Clearwells 1,096,316 211,188 1.74% 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 665,51,243 1.53% 5,007,785 -25% 85.0 R3 31 333.01 Meters 82 D Mains 327,306,195 665,51,243 1.53% 5,007,785 -25% 85.0 R3 31 334.01 Meters 80 D Meters 1,911,767 1,488,355 3.50% 665,482 -20% 40.0 R0.5 34	23	320.20	Water Treatment - GAC	833,333	604,584	2.65%	22,083	0%	10.0	S3
26 330.00 Dist Res and Standpipes 1,771,358 324,052 2.02% 35,781 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.88% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,644 1.83% 53,301 0% 55.0 R4 29 330.40 Clearwells 1,096,316 211,188 1.74% 19,076 0% 55.0 R4 30 331.00 7 & D Mains 327,306,195 66,551,243 1.53% 5,007,785 -25% 85.0 R3 31 333.00 Evrices 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Bronze Case 2,268,992 710,773 2.50% 665,482 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4,39% 17,423 -20% 40.0 R0.5 35 334,13 Meter - Other	24									
27 330.10 Elevated Tanks & Standpipes 13,773,971 4,658,864 1.89% 260,328 -10% 55.0 R4 28 330.20 Ground Level Facilities 2,912,613 362,164 1.88% 53,011 0% 55.0 R4 29 330.40 Clearwells 1,096,316 211,188 1.74% 19,076 0% 55.0 R4 30 31.00 7 & D Mains 327,306,195 66,551,243 1.53% 5,007,785 -25% 85.0 R3 31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Bronze Case 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4,39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3,70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations <td>25</td> <td>304.40</td> <td></td> <td>1,594,112</td> <td>671,143</td> <td>1.39%</td> <td>22,158</td> <td>-5%</td> <td>40.0</td> <td>R2.5</td>	25	304.40		1,594,112	671,143	1.39%	22,158	-5%	40.0	R2.5
28 330.20 Ground Level Facilities 2,912,613 362,164 1.83% 53,301 0% 55.0 R4 29 330.40 Clearwells 1,096,316 211,188 1.74% 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 66,551,243 1.53% 5,007,785 -25% 85.0 R3 31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 33 334.11 Meters - Bronze Case 2,268,992 710,723 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,966,68	26	330.00	Dist Res and Standpipes	1,771,358	324,052	2.02%	35,781	-10%	55.0	R4
29 330.40 Clearwells 1,096,316 211,188 1,74% 19,076 0% 55.0 R4 30 331.00 T & D Mains 327,306,195 66,551,243 1,53 5,007,785 -25% 85.0 R3 31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 33 334.11 Meters - Bronze Case 2,268,992 710,723 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,969,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 35.00 Hydrarts 23,864,408	27	330.10	Elevated Tanks & Standpipes	13,773,971	4,658,864	1.89%	260,328	-10%	55.0	R4
30 31.00 T & D Mains 327,306,195 66,551,243 1.53% 5,007,785 -25% 85.0 R3 31 33.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Bronze Case 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 33 334.11 Meters - Plastic Case 2,268,992 710,773 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,696,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 334.30 Meter Vaults (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4	28	330.20	Ground Level Facilities	2,912,613	362,164	1.83%	53,301	0%	55.0	R4
31 333.00 Services 55,004,728 27,604,346 3.24% 1,782,153 -75% 52.0 R3 32 334.10 Meters - Bronze Case 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 33 334.11 Meters - Plastic Case 2,268,992 710,723 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,696,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 34.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4	29	330.40	Clearwells	1,096,316	211,188	1.74%	19,076	0%	55.0	R4
32 334.10 Meters 19,013,767 1,488,535 3.50% 665,482 -20% 40.0 R0.5 33 334.11 Meters - Bronze Case 2,268,992 710,723 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,696,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 34.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 35.00 Hydrarts 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4	30	331.00	T & D Mains	327,306,195	66,551,243	1.53%		-25%		
33 334.11 Meters - Bronze Case 2,268,992 710,723 2.90% 65,801 -20% 40.0 R0.5 34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,969,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4	31	333.00	Services	55,004,728	27,604,346	3.24%	1,782,153	-75%	52.0	R3
34 334.12 Meters - Plastic Case 396,889 (435,419) 4.39% 17,423 -20% 40.0 R0.5 35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 -20% 40.0 R0.5 36 334.20 Meter Installations 28,696,687 9,478,541 2.89 829,334 -20% 40.0 R0.5 37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4		334.10	Meters	19,013,767	1,488,535	3.50%	665,482	-20%	40.0	R0.5
35 334.13 Meters - Other 6,964,521 1,511,905 3.70% 257,687 - 20% 40.0 R0.5 36 334.20 Meter Installations 28,696,687 9,478,541 2.89% 829,334 - 20% 40.0 R0.5 37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 - 20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 - 40% 70.0 R4										
36 334.20 Meter Installations 28,696,687 9,478,541 2.89% 829,334 -20% 40.0 R0.5 37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4		334.12	Meters - Plastic Case			4.39%	17,423	-20%	40.0	R0.5
37 334.30 Meter Vaults 1,375,619 (54,842) 3.31% 45,533 -20% 40.0 R0.5 38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4			Meters - Other							
38 335.00 Hydrants 23,864,408 4,803,113 2.15% 513,085 -40% 70.0 R4		334.20	Meter Installations	28,696,687		2.89%	829,334	-20%	40.0	R0.5
			Meter Vaults	1,375,619	(54,842)	3.31%	45,533			
39		335.00	Hydrants	23,864,408	4,803,113	2.15%	513,085	-40%	70.0	R4
	39									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3
PAGE 2 OF 4

			Adjusted J		Cuurent	Calculated		Average	
Line			Plant	Accumulated		Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	8,391,655	860,332	3.07%	257,624	-15%	60.0	R2
5	304.61	Other Structures and Improvements	5,813,787	2,018,160	3.07%	178,483	-15%	60.0	R2
6	304.70	Stores, Shop & Garage Structures	1,785,137	546,211	1.76%	31,418	0%	55.0	R2
7	304.80	Misc Structures	1,378,233	406,813	6.18%	85,175	0%	25.0	S0.5
8	340.10	Office Furniture	519,766	152,596	5.00%	25,988	0%	20.0	SQ
9	340.21	Mainframe Comp & Periph Eqpt	99,167	-	20.00%	19,833	0%	5.0	SQ
10	340.22	Personal Comp & Periph Eqpt	-	43,492	10.00%	0	0%	10.0	SQ
11	340.23	Computers & Periph Other	2,439,114	1,470,549	20.00%	487,823	0%	5.0	SQ
12	340.30	Mainframe Software	12,026,825	7,311,417	10.00%	1,202,683	0%	10.0	SQ
13	340.32	Personal Comp Software	3,299,741	1,897,403	20.00%	659,948	0%	5.0	SQ
14	340.33	Other Software	1,808,903	931,759	20.00%	361,781	0%	5.0	SQ
15	340.50	Other Office Equipment	-	(9,504)	6.67%	0	0%	15.0	SQ
16	340.51	Computer Software Special	-	-	0.00%	0			
17	341.10	Trans Equip-Light Trucks	3,235,429	1,095,167	8.76%	283,424	15%	10.0	L2.5
18	341.20	Trans Equip-Heavy Trucks	2,486,443	636,973	8.12%	201,899	15%	11.0	L2
19	341.30	Trans Equip-Cars	31,993	202,124	10.11%	3,235	20%	10.0	S2.5
20	341.40	Other Trans Equip	1,442,231	609,976	10.06%	145,088	20%	9.0	L2.5
21	342.00	Stores Equipment	68,094	4,381	4.00%	2,724	0%	25.0	SQ
22	343.00	Tools, Shop, & Garage Equip	2,648,746	1,153,672	5.00%	132,437	0%	20.0	SQ
23	344.00	Laboratory Equipment	1,375,312	420,461	6.67%	91,733	0%	15.0	SQ
24	345.00	Power Operated Equipment	1,349,814	970,513	2.73%	36,850	10%	23.0	S1.5
25	346.10	Communication Equipment-nontelephone	329,426	44,030	6.67%	21,973	0%	15.0	SQ
26	346.19	Communication Equipment-remote control	3,274,588	1,091,523	6.67%	218,415	0%	15.0	SQ
27	346.20	Communication Equipment-telephone	177,628	(55,765)	6.67%	11,848	0%	15.0	SQ
28	347.00	Misc Equipment	1,902,080	826,579	5.00%	95,104	0%	20.0	SQ
29	348.00	Other Tangible Property	10,306	22,222	5.00%	515	0%	20.0	SQ
30		. ,	,,,,,	•					•
31	Various	Acqusitions Depreciable Plant	0	0	2.57%	0	Composite De	preciation Rate Used	
32		,		 -					
33		Total Depreciable Property	\$736,999,922	\$180,658,521		\$19,274,116			
34				<u> </u>	•				
35									
36									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 3 OF 4

Witness Responsible: Melissa Schwarzell

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

				<u>urisdiction</u>	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1							<u></u>	·	
2									
3	339.10	Other P/E Intangibles	\$352,065	\$171,595	10.00%	\$35,206	0%	10.0	SQ
4	339.60	Other P/E Comprehensive Studies	753,368	339,563	10.00%	75,337	0%	10.0	SQ
5	304.10	SS Structures and Improvements	20,346,838	4,055,532	2.24%	455,769	-10%	50.0	S0.5
6	305.00	Coll and Impounding Reservoir	848,914	326,139	1.58%	13,413	0%	70.0	R3
7	306.00	Lake, River, and Other Intakes	2,077,439	551,638	2.02%	41,964	-10%	50.0	S1
8	307.00	Wells and Springs	-	-	0.00%	0	0%	0.0	0
9	309.00	Supply Mains	18,560,275	5,019,242	1.53%	283,972	-10%	70.0	R3
10									
11	304.20	Pumping Structures and Improvements	10,090,396	3,348,151	2.48%	250,242	-15%	60.0	R1.5
12	310.10	Other Power Production Equipment	7,096,474	990,897	3.12%	221,410	-5%	35.0	R3
13	311.20	Electric Pumping Equipment	22,017,434	2,766,019	3.03%	667,128	-15%	43.0	\$0.5
14	311.30	Diesel Pumping Equipment	432,012	204,827	3.23%	13,954	-15%	43.0	\$0.5
15	311.40	Hydraulic Pumping Equipment	7,728	10,413	4.08%	315	-15%	43.0	\$0.5
16	311.52	Source of Supply Pumping Equipment	17,362,448	2,634,913	2.73%	473,995	-15%	43.0	\$0.5
17	311.53	WT Pumping Equipment	669,901	24,252	2.73%	18,288	-15%	43.0	\$0.5
18	311.54	T & D Pumping Equipment	1,635,337	(27,108)	3.02%	49,387	-15%	43.0	\$0.5
19									
20	304.30	WT Structures and Improvements	46,164,821	8,905,393	2.71%	1,251,067	-15%	60.0	R1.5
21	320.11	Water Treatment Equipment	63,304,332	14,749,753	2.77%	1,753,530	-15%	55.0	R3
22	320.10	Water Treatment Equipment-Str	-	-	0.00%	0	0%	0.0	0
23	320.20	Water Treatment - GAC	781,065	487,785	2.65%	20,698	0%	10.0	S3
24									
25	304.40	T & D Structures and Improvements	1,500,101	680,585	1.39%	20,851	-5%	40.0	R2.5
26	330.00	Dist Res and Standpipes	1,771,358	353,878	2.02%	35,781	-10%	55.0	R4
27	330.10	Elevated Tanks & Standpipes	13,690,319	4,692,106	1.89%	258,747	-10%	55.0	R4
28	330.20	Ground Level Facilities	3,177,519	398,626	1.83%	58,149	0%	55.0	R4
29	330.40	Clearwells	1,096,316	227,085	1.74%	19,076	0%	55.0	R4
30	331.00	T & D Mains	337,489,982	69,950,540	1.53%	5,163,597	-25%	85.0	R3
31	333.00	Services	56,105,909	28,947,211	3.24%	1,817,831	-75%	52.0	R3
32	334.10	Meters	21,094,876	2,326,367	3.50%	738,321	-20%	40.0	R0.5
33	334.11	Meters - Bronze Case	2,268,973	765,537	2.90%	65,800	-20%	40.0	R0.5
34	334.12	Meters - Plastic Case	396,255	(423,208)	4.39%	17,396	-20%	40.0	R0.5
35	334.13	Meters - Other	6,950,598	1,725,872	3.70%	257,172	-20%	40.0	R0.5
36	334.20	Meter Installations	28,348,552	9,973,238	2.89%	819,273	-20%	40.0	R0.5
37	334.30	Meter Vaults	1,311,908	(40,839)	3.31%	43,424	-20%	40.0	R0.5
38	335.00	Hydrants	24,249,905	5,229,602	2.15%	521,373	-40%	70.0	R4
39		•	, .,			****			
40									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

PAGE 4 OF 4

Witness Responsible: Melissa Schwarzell

DATA: ___ BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

			Adjusted J	urisdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	9,203,720	1,329,454	3.07%	282,554	-15%	60.0	R2
5	304.61	Other Structures and Improvements	5,768,357	2,116,395	3.07%	177,089	-15%	60.0	R2
6	304.70	Stores, Shop & Garage Structures	2,047,028	568,723	1.76%	36,028	0%	55.0	R2
7	304.80	Misc Structures	1,374,530	471,615	6.18%	84,946	0%	25.0	S0.5
8	340.10	Office Furniture	2,657,161	466,646	5.00%	132,858	0%	20.0	SQ
9	340.21	Mainframe Comp & Periph Eqpt	99,167	26,445	20.00%	19,833	0%	5.0	SQ
10	340.22	Personal Comp & Periph Eqpt	447,896	66,732	10.00%	44,790	0%	10.0	SQ
11	340.23	Computers & Periph Other	1,957,336	1,438,042	20.00%	391,467	0%	5.0	SQ
12	340.30	Mainframe Software	12,057,004	8,221,048	10.00%	1,205,700	0%	10.0	SQ
13	340.32	Personal Comp Software	6,400,432	2,849,733	20.00%	1,280,086	0%	5.0	SQ
14	340.33	Other Software	1,707,252	1,161,897	20.00%	341,450	0%	5.0	SQ
15	340.50	Other Office Equipment	-	(9,628)	6.67%	0	0%	15.0	SQ
16	340.51	Computer Software Special	-	-	0.00%	0			
17	341.10	Trans Equip-Light Trucks	3,411,871	1,342,841	8.76%	298,880	15%	10.0	L2.5
18	341.20	Trans Equip-Heavy Trucks	2,736,463	779,646	8.12%	222,201	15%	11.0	L2
19	341.30	Trans Equip-Cars	193,169	214,554	10.11%	19,529	20%	10.0	S2.5
20	341.40	Other Trans Equip	1,439,048	727,758	10.06%	144,768	20%	9.0	L2.5
21	342.00	Stores Equipment	45,661	(14,939)	4.00%	1,826	0%	25.0	SQ
22	343.00	Tools, Shop, & Garage Equip	3,230,380	1,124,046	5.00%	161,519	0%	20.0	SQ
23	344.00	Laboratory Equipment	1,360,349	529,977	6.67%	90,735	0%	15.0	SQ
24	345.00	Power Operated Equipment	1,340,169	995,004	2.73%	36,587	10%	23.0	S1.5
25	346.10	Communication Equipment-nontelephone	240,038	(16,948)	6.67%	16,011	0%	15.0	SQ
26	346.19	Communication Equipment-remote control	3,611,550	1,523,238	6.67%	240,890	0%	15.0	SQ
27	346.20	Communication Equipment-telephone	177,628	(42,992)	6.67%	11,848	0%	15.0	SQ
28	347.00	Misc Equipment	5,208,482	1,057,734	5.00%	260,424	0%	20.0	SQ
29	348.00	Other Tangible Property	201,197	135,265	5.00%	10,060	0%	20.0	SQ
30									
31	Various	Acqusitions Depreciable Plant	2,340,827	1,414,139	2.57%	60,084	Composite Dep	preciation Rate Used	
32									
33		Total Depreciable Property	\$781,210,129	\$197,842,025		\$21,034,629			
34									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-3

48

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EXHIBIT 37, SCHEDULE B-4
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.4kx|S/ch B-4
PAGE 1 OF 2
Witness Responsible: Melissa Schwarzell

				Accumulated	d Costs			Total	Estimated
ne	Project		Construction	AFUDC		Total	Jurisdictional	Jurisdictional	Percent
Э.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
	D12-**01-P	Projects Funded by Others	\$270,622	\$34		\$270,656	100%	\$270,656	NA
	R12-**A1	Mains - New	344,512	16,527		361,040		361,040	NA
	R12-**B1	Mains - Replaced / Restored	919,453	36,678		956,131		956,131	NA
i	R12-**C1	Mains - Unscheduled	14,651	0		14,651		14,651	NA
	R12-**D1	Mains - Relocated	1,006,107	36,610		1,042,718		1,042,718	NA
	R12-**E1	Hydrants, Valves, and Manholes - New	170,134	9,402		179,536		179,536	NA
	R12-**F1	Hydrants, Valves, and Manholes - Replaced	53,655	520		54,175		54,175	NA
	R12-**G1	Services and Laterals - New	4,760	0		4,760		4,760	NA
)	R12-**H1	Services and Laterals - Replaced	16,662	110		16,772		16,772	NA
	R12-**I1	Meters - New	26,432	930		27,361		27,361	NA
	R12-**J1	Meters - Replaced	107,153	1,460		108,614		108,614	NA
	R12-**K1	ITS Equipment and Systems	92,934	2,638		95,572		95,572	NA
ļ	R12-**L1	SCADA Equipment and Systems	122,968	2,769		125,736		125,736	NA
,	R12-**M1	Security Equipment and Systems	111,208	954		112,161		112,161	NA
5	R12-**N1	Offices and Operations Centers	10,724	75		10,798		10,798	NA
,	R12-**O1	Vehicles	95,000	0		95,000		95,000	NA
3	R12-**P1	Tools and Equipment	61,497	703		62,200		62,200	NA
9	R12-**Q1	Process Plant Facilities and Equipment	515,134	13,384		528,518		528,518	NA
)	R12-**S1	Engineering Studies	605,319	44,954		650,273		650,273	NA
	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	3,962,425	257,499		1,219,924		4,219,924	NA
	112-020037	KRS I Chemical Storage and Feed Imp	1,166,874	120,148		1,287,022		1,287,022	15.14%
3	112-020055	New Circle Rd Main Relocation Phase 2	326,646	25,411		352,057		352,057	35.21%
1	112-020059	KRS2 Transfer Switch	74,689	3,257		77,946		77,946	7.79%
	112-020067	RRS Chemical Facility Upgrade/Chlor	3,135,037	53,238		3,188,274		3,188,274	30.36%
5	112-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Drives	312,896	665		313,561		313,561	20.90%
,	112-020074	Athens Boonesboro Main Ext - Phase	2,213,485	72,527		2,286,012		2,286,012	130.63%
	112-020076	KRS1 - Replace Incline Car	496,495	57,517		554,011		554,011	36.93%
	112-020079	Jacobson Pump Station	358,461	16,137		374,598		374,598	18.73%
1	112-020089	Millersburg Chemical Feed & WQ Impr	294,157	18,668		312,825		312,825	36.80%
L	112-020093	Richmond Rd Paving Imprvemnts - Fie	35,592	956		36,548		36,548	2.44%
2	112-020099	KRS1 Pump #13 Replacement	1,059,605	29,537		1,089,143		1,089,143	90.76%
	112-300008	Owenton Operations Garage	346,591	14,156		360,746		360,746	36.07%
,									
3							=		
ļ									
			\$18,331,874	\$837,464	\$0 \$19	,169,338	•	\$19,169,338	

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-3

EXHIBIT 37, SCHEDULE B-4
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.4ks\[Sch B-4]
PAGE 2 OF 2
Witness Responsible: Melissa Schwarzell

\$4,983,029

		_		Accumulate	d Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1									
2	D12-**01-P	Projects Funded by Others	\$530,208	\$0		\$530,208	100%	\$530,208	N/A
3	R12-**A1	Mains - New	161,814	1,666		163,481		163,481	N/A
4	R12-**B1	Mains - Replaced / Restored	1,089,485	15,115		1,104,600		1,104,600	N/A
5	R12-**C1	Mains - Unscheduled	97,757	0		97,757		97,757	N/A
6	R12-**D1	Mains - Relocated	65,294	982		66,276		66,276	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	32,914	224		33,138		33,138	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	63,084	431		63,515		63,515	N/A
9	R12-**G1	Services and Laterals - New	113,774	0		113,774		113,774	N/A
10	R12-**H1	Services and Laterals - Replaced	76,217	0		76,217		76,217	N/A
11	R12-**I1	Meters - New	95,962	0		95,962		95,962	N/A
12	R12-**J1	Meters - Replaced	138,075	0		138,075		138,075	N/A
13	R12-**K1	ITS Equipment and Systems	(0)	0		(0)		(0)	N/A
14	R12-**L1	SCADA Equipment and Systems	94,369	3,720		98,088		98,088	N/A
15	R12-**M1	Security Equipment and Systems	5,523	0		5,523		5,523	N/A
16	R12-**N1	Offices and Operations Centers	33,138	0		33,138		33,138	N/A
17	R12-**O1	Vehicles	110,460	0		110,460		110,460	N/A
18	R12-**P1	Tools and Equipment	303,566	0		303,566		303,566	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	518,224	6,461		524,685		524,685	N/A
20	R12-**S1	Engineering Studies	37,312	1,349		38,661		38,661	N/A
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	537,334	7,455		544,789		544,789	N/A
22	112-020089	Millersburg Chemical Feed & WQ Impr	266,921	7,162		274,084		274,084	32.25%
23	112-020093	Richmond Rd Paving Imprvemnts - Fie	30,281	6,034		36,315		36,315	2.42%
24	112-030001	ERWA Main Interconnection	507,651	23,066		530,717		530,717	18.59%
25									
26									
27									

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

\$4,909,363 \$73,666 \$0 \$4,983,029

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3

EXHIBIT 37, SCHEDULE B-4.1 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4 PAGE 1 OF 2 Witness Responsible: Melissa Schwarzell

ine	Project		Date Construction	Estimated Completion	% of Elapsed	Original Budget	Current Budget	Total Project	% of Total Expenditures
lo.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1	242 *****							4070 557	
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$270,656	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	361,040	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	956,131	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	14,651	NA
5	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	1,042,718	NA
,	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	179,536	NA
3	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	54,175	NA
	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	4,760	NA
D	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	16,772	NA
L	R12-**I1	Meters - New	NA	NA	NA	NA	NA	27,361	NA
2	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	108,614	NA
;	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	95,572	NA
ļ	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	125,736	NA
5	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	112,161	NA
5	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	10,798	NA
,	R12-**O1	Vehicles	NA	NA	NA	NA	NA	95,000	NA
3	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	62,200	NA
9	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	528,518	NA
)	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	650,273	NA
1	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	4,219,924	NA
2	112-020037	KRS I Chemical Storage and Feed Imp	Sep-16	Mar-20	69.6%	8,500,000	8,500,000	1,287,022	15.14%
3	112-020055	New Circle Rd Main Relocation Phase 2	Oct-16	Aug-19	82.7%	1,000,000	1,000,000	352,057	35.21%
1	112-020059	KRS2 Transfer Switch	Dec-15	Mar-20	74.9%	1,500,000	1,000,041	77,946	7.79%
5	112-020067	RRS Chemical Facility Upgrade/Chlor	Aug-17	Jul-19	79.0%	10,500,000	10,500,000	3,188,274	30.36%
6	112-020071	KRS1 Valve House Rehabilitation (Phase 5) - Reeves Dri	Jan-19	May-19	38.7%	1,500,000	1,500,000	313,561	20.90%
7	112-020074	Athens Boonesboro Main Ext - Phase	Oct-16	Jul-19	85.2%	1,750,000	1,750,000	2,286,012	130.63%
8	112-020076	KRS1 - Replace Incline Car	Nov-16	Sep-19	79.9%	1,500,000	1,500,000	554,011	36.93%
9	112-020079	Jacobson Pump Station	Apr-17	Jun-19	85.1%	1,700,000	2,000,000	374,598	18.73%
)	112-020089	Millersburg Chemical Feed & WQ Impr	Dec-17	Jun-21	34.7%	850,000	850,000	312,825	36.80%
l	112-020093	Richmond Rd Paving Imprvemnts - Fie	Mar-18	Jul-23	18.4%	1,500,000	1,500,000	36,548	2.44%
2	112-020099	KRS1 Pump #13 Replacement	Jul-18	Jun-19	66.5%	1,400,000	1,200,000	1,089,143	90.76%
3	112-300008	Owenton Operations Garage	Feb-17	Mar-20	65.6%	1,000,000	1,000,000	360,746	36.07%
1									
5									
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7									
8									
9									
)									
3									
1						-			
5						\$32,700,000	\$32,300,041	19,169,338	
5									
7									
		Note: (Capital Project line	s "D" and "R" represent dev	eloper and normal recurr	ing construction expe	nditures respectively and	d are comprised of numerous cor	struction jobs.
				rojects can range from app					•
			or as long as two m	, , , , , , , , , , , , , , , , , , , ,	,.,				

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-3

EXHIBIT 37, SCHEDULE B-4.1

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-4

PAGE 2 OF 2

\$4,983,029

Witness Responsible: Melissa Schwarzell

			Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$530,208	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	163,481	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	1,104,600	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	97,757	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	66,276	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	33,138	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	63,515	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	113,774	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	76,217	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	95,962	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	138,075	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	(0)	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	98,088	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	5,523	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	33,138	NA
17	R12-**O1	Vehicles	NA	NA	NA	NA	NA	110,460	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	303,566	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	524,685	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	38,661	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	544,789	NA
22	112-020089	Millersburg Chemical Feed & WQ Impr	Dec-17	Jun-21	71.3%	850,000	850,000	274,084	32.25%
23	112-020093	Richmond Rd Paving Imprvemnts - Fie	Mar-18	Jul-23	42.6%	1,500,000	1,500,000	36,315	2.42%
24	112-030001	ERWA Main Interconnection	Oct-19	Jun-23	19.2%	2,855,491	2,855,492	530,717	18.59%
25									
26									
27									
28									
29									

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$250,000. The construction period may be as little as one week or as long as several months.

\$5,205,491 \$5,205,492

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ALLOWANCE FOR WORKING CAPITAL Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: __ ORIGINAL_X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1	g captur competition					
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	\$2,602,000	100.00%	\$2,602,000
4						
5						
6						
7	Materials and Supplies	24-Month Average Balance	B-5.1, Page 1/2	\$812,395	100.00%	\$812,395

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 ALLOWANCE FOR WORKING CAPITAL Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 2 Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5						
6	Working Capital	Lead/Lag Study	B-5.2, Page 4/6	\$3,961,000	100.00%	\$3,961,000
7					=======================================	
8						
9						
10	Materials and Supplies	24 Month Average Balance	B-5.1, Page 2/2	\$812,395	100.00%	\$812,395

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL COMPONENTS Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-5

Rate Base\[KAWC 2018 Rate Case - Exhibit :

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			24 - Month Average For Period			Period Balance
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent
1						
2						
3	Materials and Supplies					
4						
5						
6	Materials & Supplies	\$812,395	100.00%	\$812,395	\$812,395	100.00%
,						
3				0	0	
)		· 				
0		\$812,395		\$812,395	\$812,395	
1		· 		· 		
2						
2						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL COMPONENTS Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-5 Rate Base\[KAWC 2018 Rate Case - Exhibit :

Witnes

			24 - Month Average For Period			Period Balance
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent
1						
2						
3						
4						
5						
6	Materials and Supplies					
7						
8						
9	Materials and Supplies	\$ 812,395	100.00%	\$812,395	\$812,395	100.00%
10						
11				0	0	
12						
13		\$812,395		\$812,395	\$812,395	
14						
15						
16						
17						
18						
19						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 1 OF 6

Witness Responsible: Melissa Schwarzell

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

Line				
No.	Description	Days	Amount	
1				
2				
3	Total Operating Funds		\$93,661,895	
4				
5	Average Daily Operating Funds		256,608	
6				
7	Composite Average Days Interval Between:			
8				
9	(A) Date Service Furnished and Date Collections Deposited	43.37		
10				
11	(B) Date Expenses Incurred and Date of Payment	33.23		
12				
13	(C) Net Interval	10.14		
14				
15	Total Working Capital		\$2,602,005	
16			 -	
17				
18	Use		\$2,602,000	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 2 OF 6

Witness Responsible: Melissa Schwarzell

			Post Payment	
Line No.	Description		or (to a d) David	Deller Dere
10.	Description	Amount	(Lead) Days	Dollar Days
2				
3	Salaries & Wages	6,997,702	12.00	\$83,972,424
4	Fuel, Power and Electric	3,789,153	26.40	100,039,699
5	Chemicals	1,817,890	41.39	75,240,843
6	Purchased Water	342,617	52.54	18,001,601
7	Waste Disposal	440,653	241.51	106,422,106
8	Service Company Charges	9,793,991	(3.50)	(34,320,103)
9	Contracted Services	1,017,823	53.37	54,317,472
10	Group Insurance	1,298,833	10.31	13,390,414
11	Opeb	85,240	141.50	12,061,460
12	Other Benefits	554,971	10.10	5,605,371
13	Pensions	346,948	(0.75)	(260,211)
14	Insurance Other than Group	658,231	(41.60)	(27,382,445)
15	Rents	82,426	(75.10)	(6,190,430)
16	Regulatory Expense	289,380	0.00	(0,130,430)
17	Maintenance Service & Supplies	1,209,075	39.83	48,157,156
18	Amortization	883,163	0.00	0
19	Uncollectibles	1,176,217	0.00	0
20	Office Supplies & Services	286,611	45.32	12,988,611
21	Employee Related Exp, Travel & Ent	173,365	66.06	11,451,749
22	Other Operating Expenses	3,654,551	38.23	139,714,631
23	Total O & M Expenses	34,898,840	30.23	613,210,348
24		- 1,000,000		,,
25	Depreciation and Amortization	16,598,649	0.00	0
26	Property Taxes	7,159,076	159.74	1,143,578,510
27	Utility Tax	221,460	(155.99)	(34,545,545)
28	Payroll Taxes	548,477	12.00	6,581,724
29	Income Taxes - Current - SIT	1,243,266	46.26	57,513,485
30	Income Taxes - Current - FIT	5,082,034	36.75	186,764,750
31	Deferred Income Taxes	(2,964,796)	0.00	0
32	Interest Expense - Long - Term Debt	12,350,464	91.70	1,132,550,222
33	Interest Expense - Short - Term Debt	346,031	18.90	6,538,693
34	Preferred Dividends	1,472	46.13	67,896
35	Net Income	18,176,922	0.00	0
36				
37	Net Operating Funds	\$93,661,895		\$3,112,260,083
38	· -			
39				
40	Average Days Interval between Date Expenses a	re Incurred and Date of Payment		33.23
41				
42				
43				

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Base Year at 2/28/19

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: EXHIBIT 37, SCHEDULE B-5.2

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xisx|Sch B-5

PAGE 3 OF 6

Witness Responsible: Melissa Schwarzell

Line		Revenues	Median		
No.		Amount	Service Days	Dollar Days	
1					
2					
3	Monthly - Arrears Full Bills	\$85,495,447	14.93	\$1,276,447,024	
4					
5	Other Revenues	2,499,818	14.93	37,322,283	
6					
7	Fire Service	2,806,855	15.09	42,355,442	
8		·			
9	Total	90,802,120		\$1,356,124,749	
10					
11					
12					
13					
14					
15					
16					
17					
18					
19		Average Median Service Days		14.93	
20					
21		Number of Days between the Reading Date and the			
22		Billing Date		5.20	
23					
24		Number of Days between the Billing Date and the			
25		Date the Bills are Paid		23.24	
26					
27		Total Average Days' Interval between Number of Da			
28		from Date Services are Furnished to Date Collection	ons		
29		are Received		43.37	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 4 OF 6

Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

AGDR2#19(4, 5, & 6)

Line				
No.	Description	Days	Amount	
1	,	,		
2				
3	Total Operating Funds		\$106,767,688	
4				
5	Average Daily Operating Funds		292,514	
6				
7	Composite Average Days Interval Between:			
8				
9	(A) Date Service Furnished and Date Collections Deposited	43.38		
10				
11	(B) Date Expenses Incurred and Date of Payment	29.84		
12				
13	(C) Net Interval	13.54		
14				
15	Total Working Capital		\$3,960,640	
16				
17				
18	Use		\$3,961,000	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 5 OF 6

Witness Responsible: Melissa Schwarzell

			Post Payment	
Line			or	
No.	DESCRIPTION	Amount	(Lead) Days	Dollar Days
1	Salaries & Wages	7,783,097	12.00	93,397,164
2	Fuel, Power and Electric	4,374,924	26.40	115,504,990
4	Chemicals	2,786,126	41.39	115,315,266
	Purchased Water	252,496	52.54	13,266,511
	Waste Disposal	407,483	241.51	98,411,219
,	Service Company Charges	9,719,018	(3.50)	(34,057,383)
3	Contracted Services	944,447	53.37	50,401,665
9	Group Insurance	1,715,532	10.31	17,686,403
10	Opeb	(722,964)	141.50	(102,299,406)
11	Other Benefits	647,182	10.10	6,536,729
12	Pensions	614,568	(0.75)	(460,926)
13	Insurance Other than Group	767,070	(41.60)	(31,910,153)
14	Rents	23,402	(75.10)	(1,757,558)
15	Regulatory Expense	410,186	0.00	0
16	Maintenance Service & Supplies	1,229,299	39.83	48,962,682
17	Amortization	1,199,804	0.00	0
18	Uncollectibles	804,093	0.00	0
19	Office Supplies & Services	346,815	45.32	15,716,930
20	Employee Related Exp, Travel & Ent	199,691	66.06	13,190,731
1	Other Operating Expenses	3,606,116	38.23	137,862,946
2	Total O & M Expenses	37,108,385		555,767,810
3	· · · · · · · · · · · · · · · · · · ·	- ,,		,,
4	Depreciation and Amortization	18,705,597	0.00	0
.5	Property Taxes	7,039,825	159.74	1,124,529,560
26	Utility Tax	175,930	(155.99)	(27,443,321)
.o !7	Payroll Taxes	594,495	12.00	7,133,940
18	Income Taxes - Current - SIT	1,678,553	46.26	77,649,872
29	Income Taxes - Current - FIT	7,267,368	36.75	267,075,761
30	Deferred Income Taxes	(2,476,394)	0.00	207,073,701
31	Interest Expense - Long - Term Debt	12,730,901	91.70	1,167,436,685
32	Interest Expense - Short - Term Debt	268,019	18.90	5,064,557
33	Preferred Dividends	178,679	46.13	8,241,569
34	Net Income	23,496,330	0.00	8,241,309
35	Net income	23,490,330	0.00	
36	Net Operating Funds	\$106,767,688		\$3,185,456,433
37	Net Operating Funds	\$100,707,000		73,103,433
38				
39	Average Days Interval between Date Expenses a	ire Incurred and Date of Paymont		29.84
10	Average Days interval between Date Expenses a	ne incurred and Date of Payment		29.64
11				
12				

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at 6/30/2020

DATA: ___BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

AGDR2#19(4, 5, & 6)

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 6 OF 6

Witness Responsible: Melissa Schwarzell

e		Revenues	Median	
		Amount	Service Days	Dollar Days
	Monthly - Arrears Full Bills	\$81,870,499	14.93	\$1,222,326,550
	Other Revenues	2,483,215	14.93	\$37,074,400
	Fire Service	3,611,110	15.09	54,491,650
	Total	\$87,964,824		\$1,313,892,600
		Average Median Service Days		14.94
		Number of Days between the Reading Date and t	he	
		Billing Date		5.20
		Number of Days between the Billing Date and the	2	
		Date the Bills are Paid		23.24
			·	
		Total Average Days' Interval between Number of		
		from Date Services are Furnished to Date Collection	ctions	
		are Received		43.38

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES

Base Year at 2/28/19

EXHIBIT 37, SCHEDULE B-6

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

Exhibits - Actuals Update & Slipp

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1

Line			Workpaper	Total	Jurisdictional	Jurisdictional	
No.	Acct No.	Description	Reference	Company	Percent	Amount	
1							
2							
3	252	Customer Advances	W/P-1-6	\$11,043,948	100.00%	\$11,043,948	
4							
5	271	Contributions in Aid of Construction	W/P-1-7	\$70,406,952		\$70,406,952	
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$16,378		\$16,378	
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$16,378		\$16,378	
13							
14							
15	282	Deferred Taxes:					
16		Utiltiy Plant in Service	W/P-1-8	\$87,509,127		\$87,509,127	
17		Deferred Maintenance	W/P-1-8	2,352,585		2,352,585	
18		Deferred Debits	W/P-1-8	310,938		310,938	
19							
20							
21							
22							
23							
24				\$90,172,650		\$90,172,650	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Forecast Year at 6/30/2020

EXHIBIT 37, SCHEDULE B-6

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-6

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED
WORKPAPER REFERENCE NO(S): W/P-1

Line	Acct No.	Description	Workpaper Reference	Total	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
No.	ACCT NO.	Description	Keterence	Company	Percent	Amount	Balance
1 2							
3	252	Customer Advances	W/P-1-6	\$12,936,603	100.00%	\$12,936,603	\$12,466,299
4	232	customer Advances	VV/F-1-0	\$12,530,003	100.00%	\$12,930,003	\$12,400,233
5	271	Contributions in Aid of Construction	W/P-1-7	\$72,002,106		\$72,902,196	\$72,211,322
6	2/1	Contributions in Aid of Construction	VV/P-1-/	\$72,902,196		372,902,190	\$72,211,522
7	255	Investment Tax Credits:					
8	233	Pre 1971 3% Credit	W/P-1-9	\$6,175		\$6,175	\$10,001
9		1971-1975 4% Credit	VV/F-1-3	30,173		\$0,175	310,001
10		1975-12/31/85 10% Credit					
11		1373-12/31/83 10% Credit					-
12				\$6,175		\$6,175	\$10,001
13				Ç0,175		\$6,173	\$10,001
14							
15	282	Deferred Taxes:					
16	202	Utility Plant in Service	W/P-1-8	\$85,424,115		\$85,424,115	\$86,289,544
17		Deferred Maintenance	W/P-1-8	3,462,585		3,462,585	3,343,989
18		Deferred Debits	W/P-1-8	291,950		291,950	299,071
19			,. = -				
20							
21							
22							
23							
24				\$89,178,650		\$89,178,650	\$89,932,604

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 JURISDICTIONAL PERCENTAGES

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7
PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

Line			Jurisdictional	Description of Factors
No.	Acct No.	Account Title	Percentage	And/Or Method of Allocation
1				
2				
3				

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 JURISDICTIONAL STATISTICS - RATE BASE

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7.1
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

		Statistic			Statistic	
Line		Total		Adjusted	For Rate	Allocation
No.	Description	Company	Adjustment	Statistic	Area	Factor
1						

1 2 3

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

EXHIBIT 37, SCHEDULE B-7.2
Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

PAGE 1 OF 1

Witness Responsible: Melissa Schwarzell

Line	
No.	Description
1	
2	
3	
4	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 COMPARATIVE BALANCE SHEETS AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 1 OF 2

Witness Responsible: Melissa Schwarzell

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2017	% Change	2016	% Change	2015	% Change	2014	% Change	2013
1	Description	renou	70 Change	renou	70 Change	2017	70 Change	2010	70 Change	2013	70 Change	2014	70 Change	2013
2	Utility Plant													
3	Utility Plant in Service	\$791,593,957	5.99%	\$746,838,160	3.02%	\$724,951,023	3.87%	\$697,936,312	7.32%	\$650,307,071	2.45%	\$634,757,122	2.59%	\$618,710,826
4	CWIP	7,947,078	-58.54%	19,169,338	53.47%	12,490,650	39.76%	8,936,946	-67.22%	27,261,678	186.57%	9,512,998	-53.81%	20,595,819
5	Accum Prov - Depr/Amort	(197,811,983)	9.49%	(180,658,510)	21.78%	(148,345,545)	9.69%	(135,237,938)	8.98%	(124,096,444)	8.61%	(114,258,640)	-5.00%	(120,269,887)
6	UPAA	229,290	19.16%	192,421	-4.70%	201,913	-3.87%	210,049	-3.73%	218,185	-3.59%	226,321	-3.47%	234,457
7		504 050 040	2.000/	505 544 400	0.549/	500 000 044	2.050/	574 045 070	2 200/	550 600 404		500 007 004	2.440/	540 074 045
8 9	Total Net Utility Plant	601,958,342	2.80%	585,541,408	-0.64%	589,298,041	3.05%	571,845,370	3.28%	553,690,491	4.42%	530,237,801	2.11%	519,271,215
10	Other Property and Investments													
11	Non-Util, Unrecovered and Sewer Utilit	sy 5,326,909	-80.71%	27,609,978	10956%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
12	Accum Prov - Depr/Amort	0		0		0		0		0		0		0
13	Investment in Assoc. Co's	0		0		0		0		0		0		0
14	Other Investments	0		0		0		0		0		0		0
15	other investments	Ŭ		· ·		· ·		· ·		· ·		Ü		· ·
16	Total Other Property and													
17	Investments	5,326,909	-80.71%	27,609,978	10956%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
18			_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_									
19	Current and Accrued Assets													
20	Cash and Cash Equivalents	3,961,000	-1958.50%	(213,129)	-60.15%	(534,830)	-51.51%	(1,102,947)	43.69%	(767,579)	-42.39%	(1,332,355)	732.52%	(160,039)
21	Temporary Cash Investments	0		0		0		0		0		0		0
22	Customer Accounts													
23	Receivable	6,842,571	26.45%	5,411,330	-12.16%	6,160,674	4.47%	5,897,346	13.70%	5,186,727	10.75%	4,683,425	26.77%	3,694,544
24	Accum Prov - Uncollectibles	(804,093)	-29.16%	(1,135,145)	37.53%	(825,374)	-5.76%	(875,781)	8.54%	(806,904)	5.33%	(766,070)	-27.21%	(1,052,377)
25	Accrued Utility Revenues	5,779,675	65.03%	3,502,192	-23.21%	4,560,847	3.54%	4,404,848	4.09%	4,231,934	0.06%	4,229,486	-14.82%	4,965,118
26	Income Tax Refund due													
27	From Assoc. Co	85,082	-84.13%	536,141	157.36%	208,326	231.90%	62,767	-17.99%	76,538	60.68%	47,635	-80.04%	238,684
28	Misc Accounts Receivable	524,098	-37.00%	831,962	7.52%	773,751	-13.24%	891,787	-9.70%	987,592	162.96%	375,563	2.78%	365,417
29	Materials and Supplies	812,395	0.00%	812,395	-0.28%	814,691	7.45%	758,199	-17.05%	913,996	-3.75%	949,561	48.91%	637,684
30	Other	491,592	-47.08%	928,995	153.30%	366,758	7.67%	340,620	15.17%	295,743	21.92%	242,579	-25.56%	325,852
31														
32	Total Current and Accrued		_		. <u> </u>				_					
33	Assets	17,692,320	65.74%	10,674,741	-7.38%	11,524,842	11.06%	10,376,839	2.56%	10,118,047	20.03%	8,429,824	-6.49%	9,014,884
34														
35	Deferred Debits													
36	Unamortized Debt and													
37	Preferred Stock Expense	1,644,482	18.40%	1,388,874	-5.84%	1,474,960	-1.38%	1,495,670	-1.18%	1,513,502	-4.94%	1,592,086	-4.24%	1,662,625
38	Unamortized Rate Case													
39	Expenses	450,625	-47.65%	860,811	73.08%	497,341	-36.80%	786,945	82.59%	430,988	9.49%	393,618	-35.80%	613,146
40	Preliminary Survey and													
41	Investigation Charges	0		0		0		0		52,204	0.00%	52,204	0.00%	52,204
42	Misc Deferred Debits	19,526,493	10.90%	17,607,917	66.83%	10,554,253	-35.89%	16,462,915	8.09%	15,231,146	-1.74%	15,501,557	12.11%	13,827,660
43														
44	Total Deferred Debits	21,621,600	8.88%	19,857,602	58.52%	12,526,553	-33.18%	18,745,530	8.81%	17,227,839	-1.78%	17,539,464	8.57%	16,155,634
45														
46	Takal Asi	oto 6646 F00 474	0.450/	¢642 692 720	4.000/	¢612 F00 475	2.00%	¢601 217 476	2.420/	¢501 206 445	4.469/	¢EE6 4E6 020	2.160/	ĆE 44 CO1 474
47	Total Ass	sets \$646,599,171	0.45%	\$643,683,729	4.90%	\$613,599,175	2.06%	\$601,217,476	3.43%	\$581,286,115	4.46%	\$556,456,828	2.16%	\$544,691,471

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358 COMPARATIVE BALANCE SHEETS AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2018 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 2 OF 2

Witness Responsible: Melissa Schwarzell

Line	Description	Forecasted	0/ Change	Base	0/ Change	2017	0/ Change	2016	0/ Change	2015	0/ Change	2014	0/ Changa	2012
No.	Description	Period	% Change	Period	% Change	2017	% Change	2016	% Change	2015	% Change	2014	% Change	2013
2	Common Equity													
3	Common Stock Issued	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
4	Paid-In-Capital	94,238,985	0.07%	94,172,571	0.04%	94,137,362	5.63%	89,116,611	12.70%	79,075,032	0.08%	79,008,919		78,925,948
5	Retained Earnings	89,881,240	17.63%	76,409,964	12.44%	67,954,202	11.16%	61,133,753		55,604,765	15.19%	48,272,418		43,764,299
6	netanieu zurmigs			, 0, 103,301		07,55 1,202		01,100,700		33,00 1,703		10,2,2,110		15,701,255
7	Total Common Equity	220,689,002	17.70%	207,151,311	12.48%	198,660,341	16.79%	186,819,140	22.64%	171,248,573	15.27%	163,850,114	10.41%	159,259,024
8	Preferred Stock Issued	2,243,465	-0.29%	2,250,000		0		0		0		0		0
9	Long-Term Debt	220,061,621	6.98%	205,695,988	-1.08%	207,943,775	2.46%	202,957,569	2.50%	197,999,000	-1.12%	200,249,000	0.00%	200,249,000
10	Current Portion - LTD											0		0
11														
12	Total Capitalization	442,994,088	6.72%	415,097,299	2.09%	406,604,115	4.32%	389,776,709	5.56%	369,247,573	1.41%	364,099,114	1.28%	359,508,024
13														
14	Current and Accrued Liabilities													
15	Notes Payable	10,308,270	-48.39%	19,973,285		8,273,176	-57.78%	19,594,954	-22.19%	25,184,535	20.13%	20,963,831	5.86%	19,804,007
16	Accounts Payable	3,429,107	-47.30%	6,506,421	28.54%	5,061,921	33.14%	3,801,964	-66.56%	11,368,615	98.87%	5,716,595		5,415,844
17	Accrued Taxes	787,444	-86.67%	5,907,147	176.48%	2,136,589	-41.39%	3,645,639	63.55%	2,229,084	-2.63%	2,289,284	-530.42%	(531,871
18	Accrued Interest	6,037,687	53.20%	3,941,101	83.68%	2,145,606	2.29%	2,097,655	1.51%	2,066,355	-1.11%	2,089,647	0.00%	2,089,647
19	Customer Deposits	0		0		0		0		0		0		0
20	Dividends Declared	0		0		0		0		0		0		0
21	Other	4,054,777	-14.03%	4,716,538	-0.91%	4,760,030	1.37%	4,695,694	10.11%	4,264,649	15.26%	3,700,167	21.85%	3,036,713
22														
23	Total Current and Accrued	24.547.205		** ** ***		22 277 222		22 225 225	- 25 202/	45 442 222		24.750.524	46.500/	20.044.24
24	Liabilities	24,617,285	-40.02%	41,044,492	83.42%	22,377,322	-33.87%	33,835,906	-25.00%	45,113,238	29.79%	34,759,524	16.59%	29,814,341
25 26	Deferred Credits													
	Customer Advances	12.466.200	12.000/	11 042 049	C 100/	11 761 206	2.560/	12 105 700	2.170/	12.466.502	2.170/	12 201 000	0.000/	12,192,183
27 28	Deferred Income Taxes	12,466,299 89,932,604	12.88% -0.27%	11,043,948 90,172,650	-6.10% 93.76%	11,761,306 46,537,707	-3.56% -43.75%	12,195,798 82,727,295	-2.17% 10.11%	12,466,582 75,129,989	2.17% 13.95%	12,201,998 65,933,776		64,908,302
29	Accumulated Deferred ITC	70,465	-74.85%	280,159	-24.63%	371,733	-43.73%	454,638		539,435	-13.58%	624,232		709,029
30	Other	4,307,109	-74.83%	15,638,228	-73.16%	58,271,169	216.47%	18,413,085		20,600,255	-9.97%	22,882,029		23,604,317
31		4,507,105	72.40/0	15,050,220		30,271,103		10,415,005		20,000,233	. 5.5778	22,002,023		25,004,317
32	Total Deferred Credits	106,776,476	-8.84%	117.134.986	0.17%	116,941,916	2.77%	113,790,817	4.65%	108,736,262	6.98%	101.642.035	0.23%	101,413,832
33		100,7.0,470	0.0 .73	11.,15.,560	0.17,73	110,5 .1,510		110,.50,017		100,700,202	0.50,5	101,0.1,000	0.23,3	101, 110,002
34	Contributions in Aid of													
35	Construction	72,211,322	2.56%	70,406,952	4.04%	67,675,821	6.05%	63,814,044	9.67%	58,189,042	3.99%	55,956,155	3.71%	53,955,274
36				-, -,,	-	- ,,-		,- ,	<u> </u>	,,	· · · · · · · · · · · · · · · · · · ·	,,	- ' ' -	,,
37														
38	Total Liabilities	\$646,599,171	0.45%	\$643,683,729	4.90%	\$613,599,175	2.06%	\$601,217,476	3.43%	\$581,286,115	4.46%	\$556,456,828	2.16%	\$544,691,471

EXHIBIT 37 SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description						
C-1	Operating Income Summary for the Base and Forecast Periods						
C-2	Supporting Schedule for Operating Income Summary, Breakdown by Major Account Group & Individual Account						

For electronic version, see KAW_APP_EX37C_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: X Base Period X Forecast Period Version: _Original _X_Updated _Revised

Exhibit 37, Schedule C-1

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]Inc Statement - SCH C.1

									Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xisx]Inc Statment - Si				
				Base	Adjustment	Forecast Year	Adjustment	Forecast					
	Major		Supporting	Period	for Forecast	Ended 6/30/20	for	Year at	Forecast	Forecast			
Line	Acct.		Schedule	Ended	at Present	At Present	Proposed	Proposed	Adjustment	Adjustment			
No.	Group	Description	Reference	2/28/2019	Rates	Rates	Rates	Rates	Workpaper	Workpaper Location			
1		Operating Revenues											
2	400	Water Revenues	Exh 37 C-2	\$88,302,302	(\$2,820,693)	\$85,481,609	\$18,471,247	\$103,952,856	·	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit			
3	400	Other Revenues	Exh 37 C-2	2,499,818	(16,603)	2,483,215	0	2,483,215		Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit			
4	420	AFUDC	Exh 37 C-3	0	548,003	548,003		548,003	W/P - 1-4	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out			
5	Total	Total Revenues (Sum Lines 2-3)	_	\$90,802,120	(\$2,289,293)	\$88,512,827	\$18,471,247	\$106,984,074					
6			_										
7	401	Operating Expenses											
8		O&M:											
9		Purchased Water	Exh 37 C-2	\$342,617	(\$90,121)	\$252,496	\$0	\$252,496	W/P - 3-2	O&M\[KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx]Exhibit			
10		Fuel & Power	Exh 37 C-2	3,789,153	585,771	4,374,924	0	4,374,924	W/P - 3-2	O&M\[KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit			
11		Chemicals	Exh 37 C-2	1,817,890	968,236	2,786,126	0	2,786,126	W/P - 3-4	O&M\[KAWC 2018 Rate Case - Chemicals Exhibit.xlsx]Exhibit			
12		Waste Disposal	Exh 37 C-2	440,653	(33,170)	407,483	0	407,483	W/P - 3-5	O&M\[KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit			
13		Salaries and Wages	Exh 37 C-2	6,997,702	785,395	7,783,097	0	7,783,097	W/P - 3-1	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Labor Exhibit			
14		Pension	Exh 37 C-2	346,948	267,620	614,568	0	614,568	W/P - 3-1c	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit			
15		OPEB	Exh 37 C-2	85,240	(808,204)	(722,964)	0	(722,964)	W/P - 3-1a	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit			
16		Group Insurance	Exh 37 C-2	1,298,833	416,699	1,715,532	0	1,715,532	W/P - 3-1a	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit			
17		Other Benefits	Exh 37 C-2	554,971	92,211	647,182	0	647,182	W/P - 3-1b	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit			
18		Support Services	Exh 37 C-2	9,793,991	(74,973)	9,719,018	0	9.719.018	W/P - 3-7	O&M\[KAWC 2018 Rate Case - Support Services Exhibit.xlsx]Exhibit			
19		Contract Services	Exh 37 C-2	1,017,823	(73,376)	944,447	0	944,447	W/P - 3-18	O&M\[KAWC 2018 Rate Case - Contract Services Exhibit.xlsx]Exhibit			
20		Building Maintenance & Services	Exh 37 C-2	781,553	(72,683)	708,870	0	708,870	W/P - 3-12	O&M\[KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit			
21		Telecommunications	Exh 37 C-2	257,363	(7,712)	249,651	0	249,651	W/P - 3-12 W/P - 3-14	O&M\[KAWC 2018 Rate Case - Telecommunications Exhibit.xlsx]Exhibit			
22		Postage, Printing, & Stationary	Exh 37 C-2	24,697	7,451	32,148	0	32,148	W/P - 3-14 W/P - 3-15	O&M\[KAWC 2018 Rate Case - Percommunications Exhibit.xisxjExhibit O&M\[KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xisxjExhibit			
23			Exh 37 C-2			346,815	0	346,815	W/P - 3-13	W/P - 3-16			
		Office Supplies & Services		286,611	60,204	340,613	0	340,613		·			
24		Advertising & Marketing	Exh 37 C-2	6,663	(6,663)	•	-		W/P - 3-17	O&M\[KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit			
25		Employee Related Expense	Exh 37 C-2	173,365	26,326	199,691	0	199,691	W/P - 3-19	O&M\[KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit			
26		Miscellaneous Expense	Exh 37 C-2	903,983	(54,548)	849,435	0	849,435	W/P - 3-20	O&M\[KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit			
27		Rents	Exh 37 C-2	82,426	(59,024)	23,402	0	23,402	0	W/P - 3-11			
28		Transportation	Exh 37 C-2	388,208	35,756	423,964	0	423,964	0	W/P - 3-21			
29		Uncollectible Accounts	Exh 37 C-2	1,176,217	(372,124)	804,093	168,849	972,942	W/P - 3-10	O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit			
30		Other Customer Accounting	Exh 37 C-2	1,292,084	49,964	1,342,048	0	1,342,048	W/P - 3-9	O&M\[KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx]Exhibit			
31		Regulatory Expense	Exh 37 C-2	289,380	120,806	410,186	0	410,186	W/P - 3-6	O&M\[KAWC 2018 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit			
32		Insurance Other Than Group	Exh 37 C-2	658,231	108,839	767,070	0	767,070	W/P - 3-8	O&M\[KAWC 2018 Rate Case - IOTG Exhibit.xlsx]Exhibit			
33		Maintenance Supplies & Services	Exh 37 C-2	2,092,238	336,865	2,429,103	0	2,429,103	W/P - 3-13	O&M\[KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit			
34	Total	Total O&M Expenses (Sum of Lines 9-	32):	\$34,898,840	\$2,209,545	\$37,108,385	\$168,849	\$37,277,234					
35													
36		Other Expenses											
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$16,329,287	\$2,088,305	\$18,417,592	\$0	\$18,417,592	W/P - 4-1	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out			
38	406	Amortization of UPAA	Exh 37 C-2	8,556	16,011	24,567	0	24,567	W/P - 4-2	Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit			
39	407	Amortization Expense	Exh 37 C-2	260,806	2,632	263,438		263,438	W/P - 4-2	Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit			
41		State Income Tax	Exh 37 C-2										
42	409	Current State Income Tax	Exh 37 C-2	1,243,266	(477,984)	765,282	913,271	1,678,553	SCHEDULE E-1.4	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast			
43	410	Deferred State Income Tax	Exh 37 C-2	(338,391)	42,570	(295,821)	0	(295,821)	SCHEDULE E-1.4	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast			
44		Federal Tax	Exh 37 C-2										
45	409	Current Federal Income Tax	Exh 37 C-2	5,082,034	(1,458,625)	3,623,409	3,643,959	7,267,368	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast			
46	410	Deferred Federal Income Tax	Exh 37 C-2	(2,547,913)	445,833	(2,102,080)	0	(2,102,080)	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast			
47	412	Investment Tax Credits	Exh 37 C-2	(78,492)	0	(78,492)	0	(78,492)	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast			
				(,,	-	(,,	_	(: -, :,		O&M\[KAWC 2018 Rate Case - Property Tax Exhibit.xlsx]Exhibit			
										O&M\[KAWC 2018 Rate Case - PSC Fees Exhibit.xlsx]Exhibit			
										O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit			
48	408	General Taxes	Exh 37 C-2	7,929,013	(108,169)	7,820,844	36,942	7,857,786	W/P - 5-1, 5-2, 5-3, 5-4	O&M\[KAWC 2018 Rate Case - Taxes & Licenses Exhibit.xlsx]Exhibit			
48 49	400	Total Other Expense (Sum of Lines 36		\$27,888,166	\$550,572	\$28,438,738	\$4,594,172	\$33,032,910	**/r - J-1, J-2, J-3, 5-4	Carrigio Tito 2020 nate case Taxes & Electises Exhibit. Alsa Jeanibit			
50		Total Other Expense (Sum of Lines 36	1	321,000,100	\$330,372	320,430,738	4,554,172	\$33,032,910					
51		Total Expenses (Line 33 + Lines 42):		\$62,787,006	\$2,760,117	\$65,547,123	\$4,763,021	\$70,310,144					
52		rotal Expenses (Line 35 + Lines 42):	-	302,767,006	\$2,700,117	303,347,123	4,/03,021	\$70,510,144					
52		Utility Operating Income (Line 5 - Line	. 44).	\$28,015,114	(\$5,049,410)	\$22.06E 704	\$13,708,226	¢26 672 020					
55		ounty operating income (Line 5 - Line		\$20,013,114	(35,045,410)	322,303,704	\$±3,7U0,220	\$36,673,930					

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

 ${\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt Exhibits-Actuals~Up$

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
1	400	Water revenues	40111000	Por Calar Billad	461.1	¢40.711.965	(\$2.160.671)	¢47 EE1 104
2 3	400	water revenues	40111000	Res Sales Billed ResSls Billed Surch	461.1 461.1	\$49,711,865 (518)	(\$2,160,671) 518	\$47,551,194 0
4				ResSIs Billed DSIC	461.1	(671)		0
5				Res Sales Unbilled	461.1	(281,580)		0
6				Com Sales Billed	461.2	22,807,771	(1,143,823)	21,663,948
7			40122000	Com Sales Unbilled	461.2	(143,815)	143,815	0
8			40131000	Ind Sales Billed	461.3	2,891,874	(375,982)	2,515,892
9			40132000	Ind Sales Unbilled	461.3	(72,363)		0
10			40141000		462.1	3,830,455	(219,345)	3,611,110
11				Publ Fire Unbilled	462.1	28,674	(28,674)	2 554 724
12 13				Priv Fire Billed Priv Fire Unbilled	462.2 462.2	2,824,024 (17,169)	(159,303)	2,664,721 0
14				Publ Auth Billed	462.2	6,189,332	17,169 (485,957)	5,703,375
15				Publ Auth Unbilled	461.4	(105,289)		0
16				Sls/Rsle Billed	461.4	1,872,411	(161,323)	1,711,088
17				Sls/Rsle Billed I/C	466.	27,161	(27,161)	0
18			40162000	SalesforRsle Unbilld	467.	16,163	(16,163)	0
19			40171000	Misc Sales Billed	466.	90,975	1,332,887	1,423,862
20			40171300	MiscSls Bill Unmtrd	474.	225	(225)	0
21			40172000	Misc Sales Unbilled	474.	(3,687)	3,687	0
22				Oth Wtr Rev-Temp Svc	474.	45	(45)	0
23			40189900	Other Water Revenue	471.	(1,363,581)	0	(1,363,581)
24 25					Total	88,302,302	(2,820,693)	85,481,609
26	420	AFUDC			420	0	548,003	548,003
27	420	Alobe			Total	0	548,003	548,003
28						·	3.0,000	2.0,000
29	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	797,840	(13,356)	784,484
30				OthRev-Rent	472.	88,200	8,678	96,878
31			40310250	OthRev-Rent I/C	473.	151,650	3,280	154,930
32			40310300	OthRev-CFO	471.	0	0	0
33			40310400	OthRev-NSF Ck Chrg	471.	31,584	(744)	30,840
34			40310500	OthRev-Appl/InitFee	471.	761,296	4,385	765,681
35			40310600	OthRev-Usage Data	471.	50,955	583	51,538
36				OthRev-Reconnct Fee	471.	618,114	(19,250)	598,864
37			40319900	OthRev-Misc Svc	471.	179	(179)	0
38 39					Total	2,499,818	(16,603)	2,483,215
40	401	Purchased water	51010000	Purchased Water	610.1	342,617	(90,121)	252,496
41	401	Turchasea water	31010000	Turchasea Water	Total	342,617	(90,121)	252,496
42						- 1-,1	(,,	
43	401	Fuel and power	51510000	Purchased Power	615.8	0	128,065	128,065
44			51510011	Purchased Power SS	615.1	162,870	(107,940)	54,930
45			51510012	Purchased Power P	615.1	480,905	75,014	555,919
46			51510013	Purchased Power WT	615.3	3,115,389	485,954	3,601,343
47			51510014	Purchased Power TD	615.5	29,989	4,678	34,667
48			51520000	Fuel for Power Prod	616.1	0	0	0
49					Total	3,789,153	585,771	4,374,924
50	401	Chemicals	F1000000	Chaminala	C10.2	1 017 000	968,236	2 700 120
51 52	401	Chemicais	51800000	Chemicals	618.3 Total	1,817,890 1,817,890	968,236	2,786,126 2,786,126
53					Total	1,017,030	300,230	2,760,120
54	401	Waste disposal	51110000	Waste Disposal	675.3	440,653	(33,170)	407,483
55				Amort Waste Disposal	675.3	0	0	0
56					Total	440,653	(33,170)	407,483
57								
58	401	Salaries and wages	50100000	Labor Expense	601.8	3,226,682	(3,226,682)	0
59			50100001	Labor ExpenseAccrual	601.8	40,394	(40,394)	0
60				•	601.3	1,908,184	1,521,898	3,430,082
61				Labor Oper WT SupEng	601.3	108,837	86,804	195,641
62				Labor Oper TD	601.5	184,602	147,232	331,834
63				Labor Oper TD SupEng	601.5	52,731	42,056	94,787
64				Labor Oper TD Lines	601.5	70,495	56,224	126,719
65 66				Labor Oper TD Meter Labor Oper CA	601.5 601.7	722,979	576,622 23,286	1,299,601
66 67				Labor Oper CA Labor Oper CA MtrRd	601.7 601.7	29,196 300,867	23,286 239,961	52,482 540,828
68				Labor Oper CA CstRec	601.7	300,867	239,961	540,828
69				Labor Oper CA CstNec	601.7	209,928	167,431	377,359
70				Labor Oper AG	601.8	684,937	546,281	1,231,218
71				Labor Oper AG Dir&Of	603.8	161	128	289

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

 ${\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt Exhibits-Actuals~Up$

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Acct Description	Account	12 Months Ended 2/28/19		Rates, 12 Mo Ended 6/30/20
72			50102300	Labor Maint WT	601.4	186,985	149,132	336,117
73					601.6	509,445	406,315	915,760
74				Labor Mnt TD Sup&Eng	601.6	229	183	412
75			50102420	Labor Mnt TD Mains	601.6	41,779	33,321	75,100
76				Labor Mnt TD FireMn	601.6	0	0	0
77				Labor Mnt TD Service	601.6	114,873	91,619	206,492
78				Labor Mnt TD Meter	601.6	20,660	16,478	37,138
79				Labor Mnt TD Hydrant	601.6	18,766	14,967	33,733
80				Labor Cap Credits	601.8	(2,562,209)		(2,642,408)
81				Labor NS OT -Natural	601.8	537,489	(537,489)	0
82				LaborOper NS OT WT	601.3	335,475	(94,083)	241,392
83				LaborOper NS OT TD	601.5	27,277	(7,650)	19,627
84			50111415	LaborOperNS OT TD Ln	601.5	14,339	(4,021)	10,318
85			50111420	LaborOperNS OT TD Mt	601.5	93,860	(26,323)	67,537
86			50111500	LaborOper NS OT CA	601.7	3,441	(965)	2,476
87			50111510	LaborOperNS OT CA MR	601.7	43,845	(12,296)	31,549
88			50111520	LaborOperNS OT CA CS	601.7	6,932	(1,944)	4,988
89			50111600	LaborOper NS OT AG	601.8	471	(132)	339
90			50112300	LaborMaint NS OT WT	601.4	49,726	(13,946)	35,780
91			50112400	LaborMaint NS OT TD	601.6	153,291	(42,990)	110,301
92			50112420	LaborMaintNSOT TD Mn	601.6	18,418	(5,165)	13,253
93			50112430	LaborMaintNSOT TD Sv	601.6	45,094	(12,646)	32,448
94			50112435	LaborMaintNSOT TD Mt	601.6	3,539	(993)	2,546
95			50112440	LaborMaintNSOT TD Hy	601.6	1,919	(538)	1,381
96			50119900	LaborNSOT CapCredits	601.8	(504,084)	385,614	(118,470)
97			50120000	Labor OT - Natural	601.8	106,830	(29,960)	76,870
98			50121300	LaborOper OT WT	601.3	6,609	(1,853)	4,756
99			50121400	LaborOper OT TD	601.5	1,614	(453)	1,161
100			50121415	LaborOperOT TD Lines	601.5	710	(199)	511
101			50121420	LaborOperOT TD Meter	601.5	12,993	(3,644)	9,349
102			50121510	LaborOperOT CA MtrRd	601.7	17,175	(4,817)	12,358
103			50122400	LaborMaint OT TD	601.6	13,282	(3,725)	9,557
104			50122420	LaborMaintOT TD Main	601.6	1,461	(410)	1,051
105			50122430	LaborMaintOT TD Svc	601.6	2,170	(609)	1,561
106			50122440	LaborMaintOT TD Hydr	601.6	509	(143)	366
107			50129900	Labor OT Cap Credits	601.8	(106,720)	81,639	(25,081)
108			50171000	Annual Incent Plan	601.8	222,674	353,210	575,884
109			50171600	Comp Exp-Options	601.8	971	(42)	929
110			50171800	Comp Exp-RSU's	601.8	15,871	(695)	15,176
111			50185000	Severance	601.8	0	0	0
112 113	•				Total:	6,997,702	785,395	7,783,097
114	401	Pension expense	50610000	Pension Expense	604.8	538,342	195,971	734,313
115	401	T CHOIGH EXPENSE		Pension Cap Credits	604.8	(191,394)	71,649	(119,745)
116	•		30010100	rension cap credits	Total	346,948	267,620	614,568
117					Total	340,540	207,020	014,500
118	401	OPEB expense	50510000	PBOP Expense	604.8	165,187	(860,966)	(695,779)
119	401	O. 25 CAPCING		PBOP Cap Credits	604.8	(79,947)	52,762	(27,185)
120	•		30310100	1 Bot Cap creats	Total	85,240	(808,204)	(722,964)
121					Total	03,240	(000,204)	(122,304)
122	401		50550000	Group Insur Expense	604.8	1,914,771	479,773	2,394,544
123	401			Group Ins Cap Credts	604.8	(621,622)		(679,012)
124				Health Save Acct Exp	604.8	5,684	(5,684)	(073,012)
125	•		30300000	Treattr Save Neet Exp	Total	1,298,833	416,699	1,715,532
126					Total	1,230,033	410,055	1,713,332
127	401	Other benefits	50421000	401k Expense	604.8	247,376	58,016	305,392
128	401	outer series.		401k Exp Cap Credits	604.8	(78,062)		(86,897)
129				DCP Expense	604.8	308,521	51,806	360,327
130				DCP Exp Cap Credits	604.8	(92,669)		(98,908)
131				ESPP Expense	604.8	16,063	1,486	17,549
132				Retiree Medical Exp	604.8	28,857		33,594
133				Retiree Med Cap Cr	604.8	(9,037)	4,737 (601)	(9,638)
134				Other Welfare	604.8	(9,037)	(601)	(9,030)
135				Other Welfare WT	604.3	2,418	(147)	2,271
136				Other Welfare TD	604.5	7,328	(446)	
								6,882
137				Other Welfare CA Other Welfare AG	604.7	113	(7)	106
138					604.8	26,123	(1,591)	24,532
139				Employee Awards	604.8	14,191	(865)	13,326
140				Emp Physical Exams	604.8	7,492	(456)	7,036
141				Safety Incent Awards	604.8	39	(2)	37
142			50456000	Tuition Aid	604.8	22,201	(1,353)	20,848

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: X Base Period X Forecast Period Version: _Original _X Updated _Revised

Exhibit 37, Schedule C-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
143	•		50457000	Training	604.8	44,394	(2,705)	41,689
144			50458000	Referral Bonus	604.8	9,623	(586)	9,037
145					Total	554,971	92,211	647,182
146	404	C Camalana	F2404000	AMANAGO Labar OREV	624.0	4.007.453	(27.440)	4 040 742
147 148	401	Support Services		AWWSC Labor OPEX AWWSC Pension OPEX	634.8 634.8	4,887,153 249,066	(37,410) (1,907)	4,849,743 247,159
149				AWWSC Group Ins OPEX	634.8	557,843	(4,270)	553,573
150				AWWSC Other Ben OPEX	634.8	340,022	(2,603)	337,419
151				AWWSC Cont Svcs OPEX	634.8	1,017,282	(7,787)	1,009,495
152				AWWSC Off Suppl OPEX	634.8	323,511	(2,476)	321,035
153			53401600	AWWSC Transportaion	634.8	0	0	0
154			53401700	AWWSC Rents OPEX	634.8	365,900	(2,801)	363,099
155			53401800	AWWSC Other OPEX	634.8	0	0	0
156				AWWSC Maint OPEX	634.8	272,997	(2,090)	270,907
157				AWWSC Oth O&M OPEX	634.8	508,071	(3,889)	504,182
158				AWWSC Dpr/Amrt OPEX	634.8	939,764	(7,194)	932,570
159				AWWSC Gen Tax OPEX	634.8	336,712	(2,578)	334,134
160 161				AWWSC Interest OPEX AWWSC Oth Inc OPEX	634.8 634.8	(73,461)		(72,899)
162				AWWSC Inc Tax OPEX	634.8	(21,350) 90,481	(693)	(21,187) 89,788
163			33402000	AWWSC IIIC TAX OF EX	Total	9,793,991	(74,973)	9,719,018
164						5,750,551	(7.1,57.0)	3,: 13,613
165	401	Contracted services	53110013	Contr Svc-Eng WT	631.3	11,564	(834)	10,730
166				Contr Svc-Eng AG	631.8	3,304	(238)	3,066
167			53150000	Contr Svc-Other	636.8	0	0	0
168			53150011	Contr Svc-Other SS	636.1	20,321	(1,465)	18,856
169			53150013	Contr Svc-Other WT	636.3	88,860	(6,406)	82,454
170			53150014	Contr Svc-Other TD	636.5	142,374	(10,264)	132,110
171				Contr Svc-Other CA	636.7	(913)		(847)
172				Contr Svc-Other AG	636.8	203,171	(14,647)	188,524
173				Contr Svc-Temp EE	636.8	0	0	0
174				Contr Svc-Temp EE WT	636.3	7,139	(515)	6,624
175 176			53152000	Contr Svc-Lab Testng	635.3	10,079	(727)	9,352 142,927
177				Contr Svc-Audit Fees Contr Svc-Legal	632.8 633.8	154,031 377,893	(11,104) (27,242)	350,651
178			33133000	CONTRI SVC-LEGAI	Total	1,017,823	(73,376)	944,447
179					10001	1,017,023	(73,370)	344,447
		Building Maintenance						
180	401	and Services	52532000	Electricity	675.8	0	0	0
181			52532013	Electricity WT	675.3	14,619	(1,360)	13,259
182			52532014	Electricity TD	675.5	90,046	(8,374)	81,672
183				Electricity AG	675.8	69,373	(6,452)	62,921
184			52546000		675.8	0	0	0
185				Grounds Keeping SS	675.1	5,102	(474)	4,628
186				Grounds Keeping WT	675.3	30,160	(2,805)	27,355
187				Grounds Keeping TD	675.5	49,511	(4,604)	44,907
188 189				Grounds Keeping AG	675.8	199,993 0	(18,599) 0	181,394 0
190				Heating Oil/Gas Heating Oil/Gas WT	675.8 675.3	22,220	(2,066)	20,154
191				Heating Oil/Gas AG	675.8	7,302	(679)	6,623
192			52550000		675.8	0	0	0,023
193				Janitorial WT	675.3	2,727	(254)	2,473
194				Janitorial TD	675.5	12,770	(1,188)	11,582
195			52550016	Janitorial AG	675.8	73,598	(6,844)	66,754
196			52571000	Security Svc	675.8	0	0	0
197			52571011	Security Svc SS	675.1	28,980	(2,695)	26,285
198			52571013	Security Svc WT	675.3	176	(16)	160
199				Security Svc TD	675.5	356	(33)	323
200				Security Svc AG	675.8	4,683	(436)	4,247
201				Add'l Security Costs	675.8	63,654	(5,920)	57,734
202				Trash Removal	675.8	7 822	(738)	7.005
203				Trash Removal VT	675.3	7,823	(728)	7,095
204				Trash Removal AG	675.5 675.9	20,865	(1,940)	18,925
205 206				Trash Removal AG Water & WW	675.8 675.8	14,127 0	(1,314)	12,813 0
206				Water & WW SS	675.8 675.1	41,853	(3,892)	37,961
208				Water & WW WT	675.3	(3,574)		(3,242)
209				Water & WW TD	675.5	(5,574)		(5)
210				Water & WW AG	675.8	25,194	(2,343)	22,851
211		-			Total	781,553	(72,683)	708,870
212						,	. , ,	

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

 ${\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt Exhibits-Actuals~Up$

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period 12 Months Ended 2/28/19	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates, 12 Mo Ended 6/30/20
		Telecommunication						
213	401	expenses		Telephone	675.8	0	0	0
214				Telephone WT	675.3	25,032	(750)	24,282
215				Telephone CA	675.7	56,433	(1,691)	54,742
216				Telephone AG Cell Phone	675.8	34,439	(1,032)	33,407
217					675.8	0	0 (153)	0
218				Cell Phone WT	675.3	5,079	(152)	4,927
219 220				Cell Phone TD Cell Phone CA	675.5	3,957	(119)	3,838
220				Cell Phone AG	675.7 675.8	31,048	(930) (3,030)	30,118 98,076
222				Wireless Serv 1st AG		101,106 269		
223			32374316	Wileless Selv 1st Ad	675.8 Total	257,363	(8) (7,712)	261 249,651
223					IOlai	257,363	(7,712)	249,031
224		Postage, printing and						
225	401	stationary	52562500	Overnight Shippng	675.8	0	0	0
226	401	Stationary		Overnight Shipping SS	675.1	0	0	0
227				Overnight Shipping WT	675.3	17,369	5,240	22,609
228				Overnight Shipping TD	675.5	480	145	625
229				Overnight Shipping AG	675.8	3,252	981	4,233
230			52566000		675.8	0	0	0
231				Postage AG	675.8	1,537	464	2,001
232			52566700	-	675.8	2,059	621	2,680
233		-	32300700	111111111111111111111111111111111111111	Total	24,697	7,451	32,148
234					Total	24,037	7,431	32,140
254		Office supplies and						
235	401	services	52510016	Bank Svc Charges-AG	675.8	152	32	184
236			52512500	Books&Publications	675.8	248	52	300
237				Credit Line Fees I/C	675.8	41,115	8,636	49,751
238				Forms AG	675.8	867	182	1,049
239				Office Supplies	675.8	0	0	0
240				Off&Adm Supplies SS	675.1	33	7	40
241				Off&Adm Supplies WT	675.3	16,705	3,509	20,214
242				Off&Adm Supplies TD	675.5	12,536	2,633	15,169
243			52562014		675.8	20,802	4,370	25,172
244			52571500		675.8	126,024	26,472	152,496
245			52582000		675.7	0	0	152,430
246				Uniforms SS	675.1	3,964	833	4,797
247				Uniforms WT	675.3	24,531	5,153	29,684
248				Uniforms TD	675.5	33,217	6,977	40,194
249				Uniforms AG	675.7	6,417	1,348	7,765
250			32302010	OIIIIOIIII3 AG	Total	286,611	60,204	346,815
251					Total	200,011	00,204	340,013
232		Advertising &						
252	401	marketing expenses	52503000	Advertising	660.8	6,663	(6,663)	0
253					Total	6,663	(6,663)	0
254						ŕ	,,,,	
		Employee Related						
255	401	Expense	52534000	Employee Expenses	675.8	86,848	2,371	89,219
256		•		Conferences & Reg	675.8	13,640	372	14,012
257				Meals Deductible	675.8	42,275	1,154	43,429
258				Relocation Expenses	675.8	30,602	22,429	53,031
259		-				173,365	26,326	199,691
260						ŕ	,	ŕ
		Miscellaneous						
261	401	expenses	52000000	M&S Expense (O&M)	620.5	0	0	0
262			52001000) M&S Expense (O&M)	620.5	0	0	0
263			52001100) M&S Oper SS	620.1	4,210	192	4,402
264			52001200) M&S Oper P	620.1	(1,928)		(2,016)
265				M&S Oper WT	620.3	65,872	3,011	68,883
266) M&S Oper TD	620.5	68,745	3,142	71,887
267) M&S Oper CA	620.7	504	23	527
268) M&S Oper AG	620.8	35,001	1,600	36,601
269) Misc Expense (O&M)	675.8	0	0	0
270) Misc Oper SS	675.1	2,346	107	2,453
271) Misc Oper P	675.1	13	1	14
272) Misc Oper WT	675.3	18,361	839	19,200
273) Misc Oper TD	675.5	112,694	5,152	117,846
274) Misc Oper AG	675.8	40,226	1,839	42,065
275				Charitb Don-H/Ed/En	675.8	45,073	(45,073)	0
276				Charitb Don-Commnty	675.8	44,037	(44,037)	0
277				Community Partnrshps	675.8	71,697	3,277	74,974
_,,			32314700		075.5	, 1,037	3,277	, 4,5,4

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Acct Description	Account	12 Months Ended 2/28/19	Forecast at Present Rates	Rates, 12 Mo Ended 6/30/20
278				ust Edu Comm-Reg	675.8	8,230	376	8,606
279			52514903 Cu	ust Edu Comm-Issues	675.8	8,075	369	8,444
280				ust Edu Comm-Consrv	675.8	48,653	2,224	50,877
281				ust Edu Comm-Printd	675.8	6,020	275	6,295
282				ust Edu-Press Rls	675.8	2,119	97	2,216
283				ust Edu-Video&Photo	675.8	2,172	99	2,271
284				ommun Relations-E	675.8	8,173	374	8,547
285 286				ommun Relations-S ommunity Relations	675.8 675.8	3,074 250	141 11	3,215 261
287				Dues/Mmbrshp Ded	675.8	101,969	4,661	106,630
288			52527000 Di		675.8	51,900	2,372	54,272
289				mort Bus Svc ProjXp	675.8	367	17	384
290			52548100 H	• •	675.8	1,843	84	1,927
291				juries and Damages	675.8	2,048	(2,048)	0
292				v Phys W/O Scrap	675.8	(889)	(41)	(930)
293			52554500 La		675.3	118,392	5,411	123,803
294			52556500 Lo	w Income Pay Prog	675.8	67,500	3,085	70,585
295			52564000 Pe	enalties Non-deduct	675.8	518	(518)	0
296			52568000 Re	esearch & Develop	675.8	23,988	1,096	25,084
297			52579000 Tr	ustee Fees	675.8	21,119	965	22,084
298			52585000 D	scounts Available	675.8	(78,802)	(3,602)	(82,404)
299			52586000 PC	O Small Differences	675.8	413	19	432
300					Total	903,983	(54,548)	849,435
301								
302	401	Rents		ents-Real Prop	641.8	0	0	0
303				ents-Real Prop TD	641.5	11,253	(8,058)	3,195
304				ents-Real Prop AG	641.8	58,937	(42,204)	16,733
305			54140000 Re 54140011 Re	• •	642.8	0 565	0 (405)	0
306 307				ents-Equip SS ents-Equip WT	642.1 642.3	7,409	(405) (5,305)	160 2,104
308				ents-Equip TD	642.5	3,329	(2,384)	945
309				ents-Equip AG	642.8	933	(668)	265
310			3 12 10020 11	and Equip no	Total	82,426	(59,024)	23,402
311						52,125	(,,	
312	401	Transportation	55000000 Tr	ansportation (O&M)	650.8	(13,566)	13,566	0
313			55000013 Tr	ans Oper WT	650.3	738	41	779
314			55000014 Tr	ans Oper TD	650.5	195	11	206
315			55000016 Tr	ans Oper AG	650.8	14,072	777	14,849
316			55000023 Tr	ans Maint WT	650.4	675	37	712
317			55000024 Tr	ans Maint TD	650.6	114	6	120
318				ans Cap Credits	650.8	(175,880)	(9,714)	(185,594)
319				ans Lease Costs	650.8	47,875	2,644	50,519
320				ans Lease Fuel	650.8	293,196	16,194	309,390
321				ans Lease Maint	650.8	200,930	11,097	212,027
322			55010500 Tr	ans Reimb EE Prsnl	650.8	19,859	1,097	20,956
323					Total	388,208	35,756	423,964
324		Uncollectible accounts						
325	401	expense	57010015 11	ncoll Accts Exp CA	670.7	1,131,770	(358,062)	773,708
326	401	САРСПЭС		ncoll Accts Exp AG	670.7	44,447	(14,062)	30,385
327			37010010 0	Teon reces Exp re	Total	1,176,217	(372,124)	804,093
328							(07-))	30 1,030
		Customer accounting,						
329	401	other	52501500 M	isc Oper CA	675.7	5,113	(393)	4,720
330			52510015 Ba	ank Svc Charges-CA	675.7	123,677	(9,506)	114,171
331			52514906 Cu	ıst Edu-Bill Insert	675.8	9,497	(730)	8,767
332			52520000 Co	ollection Agencies	675.7	479,979	112,382	592,361
333			52542015 Fo	orms CA	675.7	136,339	(10,479)	125,860
334			52566015 Pc	ostage CA	675.7	537,479	(41,311)	496,168
335					Total	1,292,084	49,964	1,342,048
336								
337	401	Regulatory expense	56610000 Re	eg Exp-Amort	666.8	289,380	120,806	410,186
338					Total	289,380	120,806	410,186
339		Incurance other there						
240	401	Insurance other than	EE110000 !~	s Vohiclo	656.8	20 224	1 220	29,562
340 341	401	group	55110000 In	s General Liabilty	657.8	28,224 478,683	1,338 55,544	29,562 534,227
341				s Casualty Reserve	657.8	2,626	(2,626)	0
343				s Work Comp	658.8	75,764	16,054	91,818
344				s W/C Cap Credits	658.8	(51,728)	26,065	(25,663)
345			55730000 In		659.8	9,702	12,112	21,814
				-	*****	-,, 52	,- 	,31 .

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

 ${\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt KAWC~2018~Rate~Case-Income~Statement.xlsx}] \\ {\tt MSFR~Inc~Stmt~by~Acct-SCH~C.2} \\ \\ {\tt Exhibits-Actuals~Update~\&~Slippage} \\ [{\tt Exhibits-Actuals~Up$

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Acct Description	Account	12 Months Ended 2/28/19	Forecast at Present Rates	Rates, 12 Mo Ended 6/30/20
346			55740000 Ins	Property	659.8	114,960	352	115,312
347					Total	658,231	108,839	767,070
348								
		Maintenance supplies						
349	401	and services	62002100 M	&S Maint SS	620.2	5,982	100	6,082
350			62002300 M	&S Maint WT	620.4	96,633	1,617	98,250
351			62002400 M	&S Maint TD	620.6	180,964	3,027	183,991
352			62002600 M8	&S Maint AG	620.8	9,241	154	9,395
353			62502100 Mi	sc Maint SS	675.2	6,513	109	6,622
354			62502300 Mi	sc Maint WT	675.4	104,010	1,740	105,750
355			62502400 Mi	sc Maint TD	675.6	111,021	1,857	112,878
356			62502600 Mi	sc Maint AG	675.8	376,797	6,303	383,100
357			62512000 An	nort Def Maint	675.6	0	0	0
358			62512300 An	nort Def Maint WT	675.4	244,008	(244,008)	0
359			62512400 An	nort Def Maint TD	675.6	639,155	560,649	1,199,804
360			62520700 Mi	sc Main Pvg/Bckfll	675.6	(2,008)	(33)	(2,041)
361			63110000 Co	ntract Svc - Other Maint	631.6	0	0	0
362			63150021 Co	ntr Svc-Maint SS	636.2	31,895	533	32,428
363			63150023 Co	ntr Svc-Maint WT	636.4	116,336	1,946	118,282
364			63150024 Co	ntr Svc-Maint TD	636.6	106,913	1,788	108,701
365			63150026 Co	ntr Svc-Maint AG	636.8	64,778	1,084	65,862
366		-			Total	2,092,238	336,865	2,429,103
367							,	
368	403	Depreciation	68011000 De	pr -UPIS General	403.	15,752,787	1,991,216	17,744,003
369		•	68012000 De	pr -Amort CIAC Tx	403.	(263,464)	(66,500)	(329,964)
370				pr-Amort CIAC Nntx	403.	(1,431,648)	26,802	(1,404,846)
371				m Costs-ARO/NNS	403.	2,861,476	194,656	3,056,132
372				nv Csts-NNS CIAC Tx	403.	(170,853)	(48,281)	(219,134)
373				nv Csts-NNS CIAC NT	403.	(419,011)	(9,587)	(428,598)
374					Total	16,329,287	2,088,305	18,417,592
375							, ,	
376	406 & 407	Amortization	68254000 An	nort-RegAsset AFUDC	407.1	196,822	9,530	206,352
377			68255000 An	-	406.	8,556	16,011	24,567
378				nort-Prop Losses	407.2	57,084	2	57,086
379				nort-Reg Asset	407.4	6,900	(6,900)	0
380					-	269,362	18,642	288,004
381							-,-	,
		Current federal income						
382	409	taxes - operating	69011000 FIT	-Current	409.10	4,410,613	(787,204)	3,623,409
383				-Prior Year Adj	409.10	671,421	(671,421)	0
384			69021000 SIT	•	409.11	1,134,890	(369,608)	765,282
385				-Prior Year Adj	409.11	108,376	(108,376)	0
386						6,325,300	(1,936,609)	4,388,691
387						5,525,500	(2,500,505)	.,255,331
		Deferred federal						
388	410	income tax expense	69061000 De	f FIT-Current Year	410.10	0	0	0
389			69062000 De		410.10	(509,828)	509,828	0
390				f FIT-RegAsst/Liab	410.10	(49,942)	(1,083,900)	(1,133,842)
391				f FIT-Reg Liability	410.10	(13,51.2)	(1,000,500)	(1,133,6 1.2)
392			69065000 De		410.10	(1,988,143)	1,019,905	(968,238)
393				f SIT-Current Year	410.11	(1,566,145)	0	0
394			69072000 De		410.11	(118,718)		0
395				f SIT-RegAsst/Liab	410.11	(62,485)		(195,996)
396				f SIT-Reg Liability	410.11	(02,483)	(133,311)	(155,550)
397			69073500 De		410.11	(157,188)	57,362	(99,826)
398			330.3300 DE		.10.11	(2,886,304)		(2,397,902)
399						(2,300,304)	400,402	(2,337,302)
333								

Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

Data: <u>X Base Period X Forecast Period</u> Version: _Original _X_Updated _Revised Exhibit 37, Schedule C-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period	Allocated Adjustment	Forecast Year at Present
#	NARUC Group	Grouping	Account	Acct Description	Account	12 Months Ended 2/28/19	Forecast at Present Rates	Rates, 12 Mo Ended 6/30/20
		Amortization of						<u> </u>
400	412	investment tax credits	69520000 IT	C Restored FIT	412.11	0	0	0
401			69522000 IT	C Restored-3%	412.11	(7,656)	0	(7,656)
402			69523000 17	C Restored-4%	412.11	0	0	0
403			69524000 17	C Restored-10%	412.11	(70,836)	0	(70,836)
404						(78,492)	0	(78,492)
405								
406	408	General taxes	68520000 P	roperty Taxes	408.11	7,159,685	(119,860)	7,039,825
407			68520100 T	ax Discounts	408.11	(609)	609	0
408			68532000 F	JTA	408.12	6,677	(417)	6,260
409			68532100 F	JTA Cap Credits	408.12	(2,241)	448	(1,793)
410			68533000 F	CA	408.12	772,505	29,838	802,343
411			68533100 F	CA Cap Credits	408.12	(241,491)	16,181	(225,310)
412			68535000 S	JTA	408.12	19,371	(1,157)	18,214
413			68535100 S	JTA Cap Credits	408.12	(6,344)	1,125	(5,219)
414			68543000 O	thr Taxes &Licenses	408.13	26,936	(16,342)	10,594
415			68544000 G	ross Receipts Tax	408.13	0	0	0
416			68545000 U	tility Reg Assessme	408.10	194,524	(18,594)	175,930
417						7,929,013	(108,169)	7,820,844
			Operating Inc	ome = Account Groups 4	00+420-401-403-406-407-408			
418		Operating Income			409-410-412	\$28,015,114	(\$5,049,409)	\$22,965,705
419								
420	Breakdown by	Major Account Group						
421	400	Sum Operating Revenues	5			90,802,120	(2,837,296)	87,964,824
422	420	Sum AFUDC				0	548,003	548,003
423	401	Sum Operating Expenses				34,898,840	2,209,545	37,108,385
424	403	Sum Depreciation Expens	se			16,329,287	2,088,305	18,417,592
425	406	Sum Amortization of UPA	AΑ			8,556	16,011	24,567
426	407	Sum Amortization Expen	se			260,806	2,632	263,438
427	408	Sum Taxes Other Than in	come			7,929,013	(108,169)	7,820,844
428	409	Sum Current Income Tax	es			6,325,300	(1,936,609)	4,388,691
429	410	Sum Deferred Tax				(2,886,304)	488,402	(2,397,902)
430	412	Sum Investment Tax Cred	dits			(78,492)	0	(78,492)
431					Operating Income Summary	\$28,015,114	(\$5,049,409)	\$22,965,705

EXHIBIT 37 SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
D-1	Summary of Adjustments to Operating Income by Major Account
D-2	Support Schedule for Individual Adjustments to Operating Income
D-3	Supporting Schedule for Jurisdictional Factors

For electronic version, see KAW_APP_EX37D_041519.pdf.

Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: X_Base Period X_Forecast Period Version: _Original _X_Updated _Revised

Exhibit 37, Schedule D-1 Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

			Base Period		Forecast Year at	
Line	Major NARUC		12 Months Ended	Adjust for Forecast	Present Rates	Supporting
Number	Account Group	Description	2/28/2019	at Present Rates	12 Mo Ended 6/30/20	Schedule Information
1	400 (and 420)	Operating Revenues	\$90,802,120	(\$2,289,293)	\$88,512,827	See D-2
		(Adjustment for Forecast Includes AFUDC, from Account Group 420,				
2		per Prior Orders re: inclusion of CWIP in Rate Base)				
3						
4	401	Operating Expenses	34,898,840	2,209,545	37,108,385	See D-2
5						
6	403	Depreciation Expense	16,329,287	2,088,305	18,417,592	See D-2
7						
8	406	Amortization of Utility Plant Acquisition Adjustments	8,556	16,011	24,567	See D-2
9						
10	407	Amortization Expense	260,806	2,632	263,438	See D-2
11						
12	408	Taxes Other Than Income	7,929,013	(108,169)	7,820,844	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	6,325,300	(1,936,609)	4,388,691	See D-2
15						
16	410	Provision for Deferred Income Taxes	(2,886,304)	488,402	(2,397,902)	See D-2
19						
20	412	Investment Tax Credits	(78,492)	0	(78,492)	See D-2
						-
		Utility Operating Income	\$28,015,114	(\$5,049,410)	\$22,965,704	

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Individual Adjustments to Operating Income

Data: X_Base Period X_Forecast Period Version: _Original _X_Updated _Revised Exhibit 37, Schedule D-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Version	: _Original	_X_Updated _Revised	Base	Adjustment	Forecast Year		Exhibits -	Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2
Line	Major NARUC		Period Ended	for Forecast at Present	Ended 6/30/20 At Present	Work	Workpaper	
#	Acct. Gro		2/28/2019	Rates	Rates	Paper #	Excel Location	Description of Adjustment
1	400	Operating Revenues						
2		Water Revenues						
3		Residential Sales	\$49,429,096	(\$1,877,902)	\$47,551,194	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	The Residential Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
4		Commercial Sales	22,663,956	(1,000,008)	21,663,948	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	The Commercial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during
5		Industrial Sales	2,819,511	(303,619)	2,515,892	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue	the base period. The Industrial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during
6		Public Fire	3,859,129	(248,019)	3,611,110	Exhibit 37, Schedule M-1	Case - Revenue	the base period. The Public Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the
7		Private Fire	2,806,855	(142,134)	2,664,721	Exhibit 37, Schedule M-1	Exhibit.xlsx]Exhibit Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	base period. The Private Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
8		Public Authority Sales	6,084,043	(380,668)	5,703,375	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx\]Exhibit	The Public Authority Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
9		Sale for Resale	1,915,735	(204,647)	1,711,088	Exhibit 37, Schedule M-1		The Sale for Resale adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
10		Miscellaneous Sales	(1,276,023)	1,336,304	60,281	Exhibit 37, Schedule M-1	•	The Miscellaneous Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.
11		Other Water Revenues	0	0	0	Exhibit 37, Schedule M-1	•	
12	400	Other Revenues						
13		OthRev-Late Pymt Fee	797,840	(13,356)	784,484	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	To adjust Late Payment Fees for the forecast period.
14		OthRev-Rent	88,200	8,678	96,878	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	To adjust Other Revenue-Rent for the forecast period.
15		OthRev-Rent I/C	151,650	3,280	154,930	Exhibit 37, Schedule M-1	•	To adjust Other Revenue-Rent I/C for the forecast period.
16		OthRev-CFO	0	0	0	Exhibit 37, Schedule M-1	•	To adjust Other Revenue-CFO for the forecast period.
17		OthRev-NSF Ck Chrg	31,584	(744)	30,840	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx\]Exhibit	To adjust Returned Check Charges for the forecast period.
18		OthRev-Appl/InitFee	761,296	4,385	765,681	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	To adjust Application and Initiation Fees for the forecast period.
19		OthRev-Usage Data	50,955	583	51,538	Exhibit 37, Schedule M-1		To adjust Usage Data for the forecast period.
20		OthRev-Reconnct Fee	618,114	(19,250)	598,864	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit	To adjust Reconnect Fees for the forecast period.

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Individual Adjustments to Operating Income

Data: X_Base Period X_Forecast Period Version: _Original _X_Updated _Revised Exhibit 37, Schedule D-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Versio	n: _Origina	I _X_Updated _Revised	D	A	F V		Exhibits - /	Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2
	Major		Base Period	Adjustment for Forecast	Forecast Year Ended 6/30/20			
Line	-		Ended	at Present	At Present	Work	Workpaper	
#	Acct. Gro	u Description	2/28/2019	Rates	Rates	Paper #	Excel Location	Description of Adjustment
21		OthRev-Misc Svc	179	(179)	0	Exhibit 37, Schedule M-1	Revenues\[KAWC 2018 Rate Case - Revenue	To adjust Miscellaneous Service for the forecast period.
22		OthRev WW-Misc Svc	0	0	0	Exhibit 37, Schedule M-1	Case - Revenue	To adjust Waster Water Miscellaneous Service for the forecast period.
23	420	AFUDC	0	548,003	548,003	W/P - 1-4	Exhibit.xlsx]Exhibit Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out	Adjustment to Reflect AFUDC for the Forecast Year
24		Total Water , Other & AFUDC Revenues (Sum Lines 3-23)	90,802,120	(2,289,293)	88,512,827			
25				· · · · ·	· ·			
26	401	Operating Expense						
27		O&M:						
28		Purchased Water	342,617	(90,121)	252,496	W/P - 3-2	O&M\[KAWC 2018 Rate Case - Purchased Water Exhibit.xlsx]Exhibit	Purchased Water adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Also included is the elimination of a current vendor from expense.
29		Fuel & Power	3,789,153	585,771	4,374,924	W/P - 3-2	O&M\[KAWC 2018 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit	Fuel and Power adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecast period amounts for July 2019 through June 2020. The variance is due to different system delivery and a filed rate increase for Kentucky Utility Company of 7.8%. Blue Grass Energy, Clark Energy Cooperative and Owen Electric Cooperative, Inc.
30		Chemicals	1,817,890	968,236	2,786,126	W/P - 3-4	O&M\[KAWC 2018 Rate Case - Chemicals Exhibit.xlsx]Exhibit	do not have any increases applied. Also included is an efficiency adjustment. Chemicals adjustment is based on the forecast amounts from July 2019 through June 2020. The forecast includes system delivery updates, 2019 actual chemical prices and 2019 and 2020 process
31		Waste Disposal	440,653	(33,170)	407,483	W/P - 3-5	O&M\[KAWC 2018 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit	changes. The Waste Disposal adjustment is based on the forecasted amount. Adjusted for system delivery, elimination of an amortization and the new acquisition.
32		Salaries and Wages	6,997,702	785,395	7,783,097	W/P - 3-1	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Labor Exhibit	Adjustment include negotiated wage increases for union employees under the current contract and annual merit increases for non-union employees. Expense is net of capitalization and sewer utility charges.
33		Pension	346,948	267,620	614,568	W/P - 3-1c	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit	Adjustment reflects Kentucky's allocation of the current Pension Cost estimate for the months July 2019 - June 2020. Service Cost Expense is net of capitalization.
34		OPEB	85,240	(808,204)	(722,964)	W/P - 3-1a	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit	Adjustment reflects Kentucky's allocation of the current OPEB Cost estimate for the months July 2019 - June 2020. Service Cost Expense is net of capitalization.
35		Group Insurance	1,298,833	416,699	1,715,532	W/P - 3-1a	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit	Adjustment reflects costs for all group insurances net of employee contributions, at selected 2019 plan rates where available. Expense is net of capitalization and sewer utility charges.
36		Other Benefits	554,971	92,211	647,182	W/P - 3-1b	O&M\[KAWC 2018 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit	Adjustment reflects costs forecasted through the budget process, including allowances for tuition assitance, training, drug screenings, health & safety incentives, and biological exposure vaccinations.
37		Support Services	9,793,991	(74,973)	9,719,018	W/P - 3-7	O&M\[KAWC 2018 Rate Case - Support Services Exhibit.xlsx]Exhibit	Adjustment reflects an increase in Labor, Labor Related, and Other Costs with an offset reflected in the removal of charitable contributions, advertising, and severance in addition to the .11% allocation of costs to the sewer division.
38		Contract Services	1,017,823	(73,376)	944,447	W/P - 3-18	O&M\[KAWC 2018 Rate Case - Contract Services Exhibit.xlsx]Exhibit	The Contract Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes contracts for lab testing, accounting, audit fees, legal, and other services.
39		Building Maintenance & Services	781,553	(72,683)	708,870	W/P - 3-12	O&M\[KAWC 2018 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit	Building Maintenance & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020.

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Individual Adjustments to Operating Income

Data: X_Base Period X_Forecast Period Version: _Original _X_Updated _Revised

through 51):

34,898,840

2,209,545

37,108,385

Exhibit 37, Schedule D-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Line #	Major NARUC \cct. Grou	Description	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
# 40		lecommunications	257,363	(7,712)	249,651	W/P - 3-14	O&M\[KAWC 2018 Rate Case -	· · ·
.0		iccommunications	237,300	(/// 12)	2.5,031	,. 51.	Telecommunications Exhibit.xlsx]Exhibit	amounts from March 2018 through February 2019 and the forecasted budget amounts for July 202 through June 2021.
41	Po	stage, Printing, & Stationary	24,697	7,451	32,148	W/P - 3-15	O&M\[KAWC 2018 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit	Postage, Printing & Stationary adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 201 through June 2020.
42	Off	fice Supplies & Services	286,611	60,204	346,815	0	W/P - 3-16	The Office Supplies & Services Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget includes expenses for uniforms, office supplies, forms, and software licenses.
43	Ad	lvertising & Marketing	6,663	(6,663)	0	W/P - 3-17	O&M\[KAWC 2018 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit	The Advertising and Marketing adjustment is based on the difference between the base period amounts from Mar 2018 through February 2019 and the forecasted budget amounts for July 2019 through June 2020. Adverstising and marketing expenses have been removed in the forecast year.
44	Em	nployee Related Expense	173,365	26,326	199,691	W/P - 3-19	O&M\[KAWC 2018 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit	The Employee Related Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 202 through June 2021. A five year average for relocation expense was also included in the adjustmen
45	Mi	iscellaneous Expense	903,983	(54,548)	849,435	W/P - 3-20	O&M\[KAWC 2018 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit	The Miscellaneous Expense adjustment is based on the difference between the base period amour from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. Penalties and charitable contributions were removed in the forecast year.
46	Re	ints	82,426	(59,024)	23,402	0	W/P - 3-11	The Rent Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 2020 through June 2021. The forecast budget is based on contracts for equipment leases such as real estate agreements.
47	Tra	ansportation	388,208	35,756	423,964	0	W/P - 3-21	The Transportation Expense adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 202 through June 2021.
48	Un	ncollectible Accounts	1,176,217	(372,124)	804,093	W/P - 3-10	O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit	The uncollectible adjustment was calculated by using present rate water revenues at June 30, 2020 and multiplying by the 3 year average uncollectible percentage for years 2015 - 2017.
49	Oti	her Customer Accounting	1,292,084	49,964	1,342,048	W/P - 3-9	O&M\[KAWC 2018 Rate Case - Customer Accounting-Postage Exhibit.xlsx]Exhibit	Customer Accounting-Postage adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted budget amounts for July 201 through June 2020. An adjustment for overflow call handling agents is also included.
50	Re	gulatory Expense	289,380	120,806	410,186	W/P - 3-6	O&M\[KAWC 2018 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit	
51	Ins	surance Other Than Group	658,231	108,839	767,070	W/P - 3-8	O&M\[KAWC 2018 Rate Case - IOTG Exhibit.xlsx]Exhibit	Insurance other than group adjustment is based upon 2018 premium invoices with an adjustment f current capitalized credits (workmen's' compensation). Also included is an adjustment for an allocation for general liability waste water. Included 2019 projected premium increase.
52	Ma	aintenance Supplies & Services	2,092,238	336,865	2,429,103	W/P - 3-13	O&M\[KAWC 2018 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit	Maintenance Supplies & Services adjustment is based on the difference between the base period amounts from March 2018 through February 2019 and the forecasted pro forma amounts for July 2019 through June 2020. Pro forma includes 2019 forecast costs annualized plus requested tank painting amortization.
53	To	otal O & M Expense (Sum of Lines 28						
			24 000 040					

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Individual Adjustments to Operating Income

Data: X Base Period X Forecast Period Version: _Original _X Updated _Revised

71

Utility Operating Income (Line 24 -

Line 69):

\$28,015,114

(\$5,049,410)

\$22,965,704

Exhibit 37, Schedule D-2

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Line #	Major NARUC	:	Base Period Ended 2/28/2019	Adjustment for Forecast at Present Rates	Forecast Year Ended 6/30/20 At Present Rates	Work Paper #	Workpaper Excel Location	Description of Adjustment
54	teet. Gro	u Description	2,20,2013	nates	Rates	гареі #	Excel Education	Description of Adjustment
55		Other Expenses						
56	403	Depreciation	16,329,287	2,088,305	18,417,592	W/P - 4-1	Rate Base\[KAWC 2018 Rate Case - Capital-Depr Exp.xlsx]Link Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation adjustment is based on Utility Plant in Service balances, by account, for each month of the base period multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly authorized depreciation rates. Life CIAC credits are based on the CIAC balances, by account, for each month of the forecasted period multiplied by the monthly CIAC amortization rates. An additional adjustment was made per the 2015 rate case.
57	406	Amortization of UPAA	8,556	16,011	24,567	W/P - 4-2	Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments. Prior acquisition adjustment amortizations were not currently allowed in rates, so adjustment eliminates the expense for existing UPAA. In the curent rate case, the Company is proposing to recover in rates a 10 year amorthization of UPAA for North Middletown.
58	407	Amortization Expense	260,806	2,632	263,438	W/P - 4-2	Rate Base\[KAWC 2018 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization expense. Amortization of Regulatory Asset is not allowed, so this expense has been eliminated. Remaining adjustment is to true-up amortization of AFUDC costs to reflect budgeted amount and the annual amortization of he Source of Supply Costs.
59 60	409	State Income Tax Current State Income Tax	1,243,266	(477,984)	765,282	SCHEDULE E-1.4	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences,were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items.
61	410	Deferred State Income Tax	(338,391)	42,570	(295,821)	SCHEDULE E-1.4	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	
62 63	409	<u>Federal Tax</u> Current Federal Income Tax	5,082,034	(1,458,625)	3,623,409	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From this number statutory add backs in the form of permanent differences, and deductions in the form of temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items.
64	410	Deferred Federal Income Tax	(2,547,913)	445,833	(2,102,080)	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	9
65	412	Investment Tax Credits	(78,492)	0	(78,492)	SCHEDULE E-1.3	Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	• •
66	408	General taxes	7,929,013	(108,169)	7,820,844	W/P - 5-1	Various - O&M\[General Tax Exhibit.xlsx]Exhibit - General Tax	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory Assessment Fees, and Other Taxes. The Property Tax adjustment is based on net UPIS to property taxes paid. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues at present rates. Other Taxes are based on current accounting.
67		Total Other Expense (Sum of Lines 55	27.000.455		20 420 555			
cc		through 66)	27,888,166	550,572	28,438,738			
68 69		Total Expenses (Line 52 + Lines 67):	62,787,006	2,760,117	65,547,123			
70		-	02,707,000	2,700,117	03,347,123			
		111111111111111111111111111111111111111						

Kentucky American Water Company Case No. 2018-00358 Supporting Schedule for Jurisdictional Factors

Data: X Base Period X Forecast Period

Exhibit 37, Schedule D-3

Jurisdictional Factors are not applicable to Kentucky American Water Company in this proceeding.

EXHIBIT 37 SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY FOR BASE AND FORECASTED PERIODS KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
E-1.1	Federal Income Tax Calculation for the Base Period, Support Schedule
E-1.2	State Income Tax Calculation for the Base Period, Support Schedule
E-1.3	Federal Income Tax Calculation for the Forecast Period, Support Schedule
E-1.4	State Income Tax Calculation for the Forecast Period, Support Schedule
E-1.5	Summary of Income Tax for the Base and Forecast Period
E-2	Development of Jurisdictional Federal and State Income Taxes

For electronic version, see KAW_APP_EX37E_041519.pdf.

W/P - 6-1

Workpaper #: Excel Reference: SCHEDULE E-1.1

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde
Type of Filing: _____ Original __X__ Updated ____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)	iteiii	base reliou	Aujustments	base reliou
2	.,	Operating Revenue	\$90,802,120	\$0	\$90,802,120
3					
4 5	Book Deductions (-)	O&M Expenses	(34,898,840)		(34.898.840)
6		Depreciation, Amortization, & Cost of Removal	(16,598,649)	_	(16,598,649)
7		Taxes Other Than Income	(7,929,013)	-	(7,929,013)
8		Interest Expense	(13,075,003)		(13,075,003)
9 10		Total Book Deductions (Sum Lines 5 - 10)	(\$72,501,505)	\$0	(\$72,501,505)
11		Book Pre-Tax Income (Line 2 + Line 11)	\$18,300,615	\$0	\$18,300,615
12		,	, .,,		, .,,.
13		Current State Income Tax	(\$1,243,266)	\$108,376	(\$1,134,890)
14		Tax Amortizations	207,405	-	207,405
15 16	Reconciling Items				
	neconcining recino	Permanent Differences:			
17		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	21,138	-	21,138
19 20		Non-Deductible Penalties and Mandatory Dividends Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	190,892 \$17,476,783	\$108,376	190,892 \$17,585,159
21		Pre-rax income Arter Permi. Differences (Line 15 + Line 17 + Line 16)	317,470,703	\$100,370	\$17,303,139
		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(12,365,217)	-	(12,365,217)
24 25		Reverse Deduction of Book Depreciation Reverse Deduction of Amortization of Property Losses	15,752,787 57,084	-	15,752,787 57,084
26		Reverse Deduction of Amortization of Property Losses	57,004	-	-
27		Reverse Deduction of Deferred Maintenance Amortization	883,163		883,163
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,652,031)	-	(1,652,031)
29		Reverse All CIAC Amortization Credits	(2,284,976)	-	(2,284,976)
30 31		Reflect Actual Taxable CIAC Received Reflect Repairs Deduction	4,565,291	-	4,565,291
32		Reverse Book Cost of Removal	(4,362,127) 2,861,476	-	(4,362,127) 2,861,476
33		Reflect Actual Cost of Removal	(2,809,224)		(2,809,224)
34 35		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	\$646,226	\$0	\$646,226
36 37		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$18,123,009	\$108,376	\$18,231,385
38	Calculation of Currer	nt Federal Income Taxes			
39		Tax Rate	21.00%	21.00%	21.00%
40		Current Taxes (Line 35 x Line 38)	3,805,832	22,759	3,828,591
41 42		Adjustment For Tax Provision Total Current Taxes	604,781 4,410,613		\$4,410,613
43		Less: Prior Year Adjustment	(671,421)	671,421	34,410,613
44		Total Federal Income Taxes - Current (Line 41 - Line 42)	\$5,082,034	(\$671,421)	\$4,410,613
45					
46	Calculation of Deferr	ed Federal Income Taxes			
47 48		Federal Defered Taxes Related to UPIS, CIAC, and Repairs Federal Defered Taxes Related to Deferred Maintenance	(293,306)	-	(293,306) 153,389
48		Federal Defered Taxes Related to Deferred Maintenance Federal Defered Taxes Related to Property Losses	153,389 (11,388)		(11,388)
50		Federal Defered Taxes Related to Cost of Removal	(10,424)	-	(10,424)
51		Federal Defered Taxes - Prior Year	(484,897)	484,897	-
52		Items Deferred	(646,627)	\$484,897	(\$161,730)
53 54		Adjustment For Tax Provision	1,835,344	Ć404 007	(\$1C1.730)
55		Sum Items Deferred	(\$2,481,970)	\$484,897	(\$161,730)
56		Amortization of Deferred Income Tax Assets & Liabilties			
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(65,942)	-	(65,942)
58			,,		,
59 60		Amortization of Deferred ITC Sum Total Federal Deferred Taxes + Amortization of ITC	(78,492) (\$2,626,405)	\$484,897	(78,492) (\$306,164)
61		Julii Total Federal Deferred Taxes + Alliot dzation of Tic	(52,020,403)	7,037	(3300,104)
62					
63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$2,455,629	(\$186,524)	\$4,104,449

Workpaper #: Excel Reference:

SCHEDULE E-1.2 Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes

Base Year for the 12 Months Ended February 28, 2019

Witness Responsible: John Wilde

Type of Filing: ____ Original __X_ Updated ____ Revised

W/P - 6-1

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)	item	base Period	Adjustments	base Period
2	BOOK Reveilue (+)	Operating Revenue	\$90,802,120	\$0	\$90,802,120
3 4	Book Deductions (-)				
5	BOOK Deductions (-)	O&M Expenses	(34,898,840)	_	(34,898,840)
6		Depreciation, Amortization, & Cost of Removal	(16,598,649)	_	(16,598,649)
7		Taxes Other Than Income	(7,929,013)	_	(7,929,013)
9		Interest Expense	(13,075,003)	_	(13,075,003)
10		Total Book Deductions (Sum Lines 5 - 10)	(\$72,501,505)	\$0	(\$72,501,505)
11 12		Book Pre-Tax Income (Line 2 + Line 11)	\$18,300,615	\$0	\$18,300,615
13 14		Tax Amortizations	207,405		207,405
15		TAX ATTOLIZATIONS	207,403	-	207,403
17	Reconciling Items				
		Permanent Differences:			
18		(Deduction) or Reversal of Deduction	24.422		24.422
19		Non-Deductible Meals	21,138	-	21,138
20 21		Non-Deductible Penalties and Mandatory Dividends Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	190,919 \$18,720,077	<u> </u>	190,919 \$18,720,077
22			\$18,720,077	30	\$18,720,077
		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
24		Deduct Tax Depreciation (State or Federal)	(15,489,754)	-	(15,489,754)
26		Reverse Deduction of Book Depreciation	15,752,787	-	15,752,787
27		Reverse Deduction of Amortization of Property Losses	57,084	-	57,084
28		Reverse Deduction of Amortization of UPAA	-	-	
29		Reverse Deduction of Deferred Maintenance Amortization	883,163	-	883,163
30 31		Deduct Actual Deferred Maintenance Expenditures Reverse All CIAC Amortization Credits	(\$1,652,031)	-	(1,652,031)
32		Reflect Actual Taxable CIAC Received	(2,284,976) 4,565,291	-	(2,284,976) 4,565,291
33		Reflect Repairs Deduction		-	(4,362,127)
35		Reverse Book Cost of Removal	(4,362,127) 2,861,476	-	2,861,476
36		Reflect Actual Cost of Removal	(2,809,224)	-	(2,809,224)
37		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$2,478,311)	\$0	(\$2,478,311)
38 39		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$16,241,766	\$0	\$16,241,766
40		Pre-Tax income After Permanent and Temporary Differences (Line 19 + Line 33)	\$16,241,766	30	\$16,241,766
41	Calculation of Currer	nt State Income Taxes			
42		Tax Rate	5.0%	5.0%	5.0%
44		Current Taxes (Line 35 x Line 38)		\$ -	812,088
45		Adjustment For Tax Provision	322,802		
46 47		Total Current Taxes	1,134,890	400.276	812,088
47		Less: Prior Year Adjustment Total State Income Taxes (Line 41 - Line 42)	(108,376) \$1,243,266	108,376 (\$108,376)	\$812,088
49		Total state income taxes (Line 42 - Line 42)	31,243,200	(3108,370)	3012,000
50	Calculation of Deferr	red State Income Taxes			
51		State Defered Taxes Related to UPIS, CIAC, and Repairs	90,939	-	90,939
53		State Defered Taxes Related to Deferred Maintenance	38,443	-	38,443
54		State Defered Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Defered Taxes Related to Cost of Removal	(2,613)	-	(2,613)
56		State Defered Taxes - Prior Year	(118,718)	118,718	<u> </u>
57		Items Deferred	\$5,198	\$118,718	\$123,916
58		Adjustment For Tax Provision	280,618		
59		Sum Items Deferred	(\$275,420)	\$118,718	\$123,916
60					
62		Amortization of Deferred Income Tax Assets & Liabilities			,
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(62,971)		(62,971)
64 65		Sum Total Deferred Taxes	(\$338,391)	\$118,718	\$60,945
66					
67		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$904,875	\$10,342	\$873,033

W/P - 6-1

Workpaper #: Excel Reference:

58

SCHEDULE E-1.3

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde

Type of Filing: ____ Original __X_ Updated ____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$88,512,827	\$18,471,247	\$106,984,074
3					
4	Book Deductions (-)		(27.100.205)	(160.040)	(27 277 224)
5 6		O&M Expenses Depreciation, Amortization, & Cost of Removal	(37,108,385) (18,705,597)	(168,849)	(37,277,234) (18,705,597)
7		Taxes Other Than Income	(7,820,844)	(36,942)	(7,857,786)
8		Interest Expense	(13,177,600)	(50,542)	(13,177,600)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$76,812,426)	(\$205,791)	(\$77,018,217)
10		·	,,,,,,		
11		Book Pre-Tax Income (Line 2 + Line 10)	\$11,700,401	\$18,265,456	\$29,965,857
12					
13		Current State Income Tax	(765,282)	(903,401)	(1,668,684)
14		Tax Amortizations	1,408,330	-	1,408,330
15					
16	Reconciling Items				
4-7		Permanent Differences:			
17		(Deduction) or Reversal of Deduction	24.745		24.745
18		Non-Deductible Meals	21,715	-	21,715
19 20		Non-Deductible Penalties and Mandatory Dividends	178,679 \$12,543,842	\$17,362,055	178,679 \$29,905,897
21		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$12,545,642	\$17,302,055	\$29,905,697
21		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(13,801,615)	_	(13,801,615)
24		Reverse Deduction of Book Depreciation	17,759,787	_	17,759,787
25		Reverse Deduction of Amortization of Property Losses	57,086	_	57,086
26		Reverse Deduction of Amortization of UPAA	0	-	-
27		Reverse Deduction of Deferred Maintenance Amortization	1,199,804	-	1,199,804
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,500,000)	-	(1,500,000)
29		Reverse All CIAC Amortization Credits	(2,382,542)	-	(2,382,542)
30		Reflect Actual Taxable CIAC Received	5,992,455	-	5,992,455
31		Reflect Repairs Deduction	(4,319,443)	-	(4,319,443)
32		Reverse Book Cost of Removal	3,056,132	-	3,056,132
33		Reflect Actual Cost of Removal	(1,351,177)		(1,351,177)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	\$4,710,485	\$0	\$4,710,485
35			44-0-40-	447.000.000	404.545.000
36		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$17,254,327	\$17,362,055	\$34,616,382
37	Calandadan af Comm	at Federal Income Tone			
38 39	Calculation of Curre	nt Federal Income Taxes Tax Rate	21%	21%	21%
40		Current Taxes (Line 34 x Line 37)	\$3,623,409	\$3,646,031	\$7,269,440
41			73,023,403	73,040,031	\$1,203,440
42					
43	Calculation of Defer	rred Federal Income Taxes			
44		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	(676,600)	_	(676,600)
45		Federal Defered Taxes Related to Deferred Maintenance	59,889	-	59,889
46		Federal Defered Taxes Related to Property Losses	(11,389)	-	(11,389)
47		Federal Defered Taxes Related to Cost of Removal	(340,138)	-	(340,138)
48		Sum Items Deferred	(\$968,238)	\$0	(\$968,238)
49					
50		Amortization of Deferred Income Tax Assets & Liabilties			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(\$1,133,842)	-	(1,133,842)
52					
53		Amortization of Deferred ITC	(78,492)		(78,492)
54		Sum Total Federal Deferred Taxes + Amortization of ITC	(\$2,180,572)	\$0	(\$2,180,572)
55					
56		Table Community Defended Endowlesson, Total Community Complete Community	4	Å2 0.0 02 ·	A= 000 00=
57		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)	\$1,442,836	\$3,646,031	\$5,088,868

Workpaper #: Excel Reference: SCHEDULE E-1.4
Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

Kentucky American Water Company Case No. 2018-00358 Base Year Adjustment Federal and State Taxes For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde
Type of Filing: ____ Original _X_ Updated ____ Revised

W/P - 6-1

Line	Category Item	Current Rates State Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)			
2	Operating Revenue	\$88,512,827	\$18,471,247	\$106,984,074
3				
4	Book Deductions (-)	(27.400.005)	(450.040)	(07.077.004)
5 6	O&M Expenses	(37,108,385)	(168,849)	(37,277,234)
7	Depreciation, Amortization, & Cost of Removal Taxes Other Than Income	(18,705,597) (7,820,844)	(36,942)	(18,705,597) (7,857,786)
8	Interest Expense	(13,177,600)	(197,430)	(13,375,030)
9	Total Book Deductions (Sum Lines 5 - 9)	(\$76,812,426)	(\$403,221)	(\$77,215,647)
10	Total Book Beautions (sum Emes 5 5)	(470)012)120)	(4.00)222)	(477)223)017)
11	Book Pre-Tax Income (Line 2 + Line 10)	\$11,700,401	\$18,068,026	\$29,768,427
12				
13	Tax Amortizations	1,408,330	-	1,408,330
14				
15	Reconciling Items			
	Permanent Differences:			
16	(Deduction) or Reversal of Deduction			
17	Non-Deductible Meals	21,715	-	21,715
18	Non-Deductible Penalties and Mandatory Dividends	178,679	-	178,679
19	Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$13,309,125	\$18,068,026	\$31,377,150
20	Temporary Differences:			
21	(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
22	Deduct Tax Depreciation (State or Federal)	(16,515,578)		(16,515,578)
23	Reverse Deduction of Book Depreciation	17,759,787		17,759,787
24	Reverse Deduction of Amortization of Property Losses	57,086		57,086
25	Reverse Deduction of Amortization of UPAA	57,000	_	37,000
26	Reverse Deduction of Deferred Maintenance Amortization	1,199,804	_	1,199,804
27	Deduct Actual Deferred Maintenance Expenditures	(1,500,000)	_	(1,500,000)
28	Reverse All CIAC Amortization Credits	(2,382,542)	_	(2,382,542)
29	Reflect Actual Taxable CIAC Received	5,992,455		5,992,455
30	Reflect Repairs Deduction	(4,319,443)	-	(4,319,443)
31	Reverse Book Cost of Removal	3,056,132	-	3,056,132
32	Reflect Actual Cost of Removal	(1,351,177)	-	(1,351,177)
33	Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	\$1,996,522	\$0	\$1,996,522
34				
35	Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$15,305,646	\$18,068,026	\$33,373,672
36				
37	Calculation of Current State Income Taxes			
38	Tax Rate Current Taxes (Line 34 x Line 37)	5.0%	5.0%	5.0%
39	current raxes (Line 34 x Line 37)	\$765,282	\$903,401	\$1,668,684
40				
41 42	Calculation of Deferred State Income Taxes			
		(26.724)		(26.724)
43 44	State Defered Taxes Related to UPIS, CIAC, and Repairs State Defered Taxes Related to Deferred Maintenance	(26,734) 15,010	-	(26,734) 15,010
44	State Defered Taxes Related to Deferred Maintenance State Defered Taxes Related to Property Losses	(2,854)	•	(2,854)
46	State Defered Taxes Related to Property Losses State Defered Taxes Related to Cost of Removal	(85,248)		(85,248)
47	Sum Items Deferred	(\$99,826)	\$0	(\$99,826)
48	Sum tems beten ea	(933,020)	70	(755,020)
49	Amortization of Deferred Income Tax Assets & Liabilties			
50	Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(195,996)	_	(195,996)
51	Sum Total Deferred Taxes	(\$295,822)	\$0	(\$295,822)
52		(7/)	70	(+,322)
53				
54	Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$469,461	\$903,401	\$1,372,862
55		,	,, /-	. ,. ,

Workpaper #: **SCHEDULE E-1.5 Excel Reference:**

Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

Kentucky American Water Company Case No. 2018-00358 **Base Year Adjustment Federal and State Taxes** For the 12 Months Ending June 30, 2020

Witness Responsible:	John Wilde		W	//P - 6-1

Type of Filing: _____ Original __X_ Updated _____ Revised

	Reference Base	Reference Forecasted		At Current Rates Base	Present Rates Forecasted	
Line	Period	Period	Description	Period	Period	Adjustment
1						
2						
3			State Income Taxes			
4	Sch E-1.2	Sch E-1.4	Current	\$812,088	\$765,282	(\$46,806)
5	Sch E-1.2	Sch E-1.4	Deferred	60,945	(295,822)	(356,766)
6						
7						
8			Total State Income Taxes	\$873,033	\$469,461	(\$403,572)
9						
10						
11						
12			Federal Income Taxes	_		
13	Sch E-1.1	Sch E-1.3	Current	4,410,613	3,623,409	(787,204)
14	Sch E-1.1	Sch E-1.3	Deferred	(161,730)	(968,238)	(806,509)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(65,942)	(1,133,842)	(1,067,900)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(78,492)	(78,492)	0
17						
18						
19			Total Federal Income Taxes	\$4,104,449	\$1,442,836	(\$2,661,612)
20						
21						
22			Total Income Taxes	\$4,977,482	\$1,912,297	(\$3,065,185)

Workpaper #: SCHEDULE E-2

Excel Reference: Taxes\[KAWC 2018 Rate Case - Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

Kentucky American Water Company
Case No. 2018-00358

Jurisdictional Factors for Income Tax Expense
For the 12 Months Ending June 30, 2020

Witness Responsible: John Wilde W/P - 6-1 Type of Filing: OriginalX Updated Revised							
1:	A annual Tible	Total	Jurisdictional	louis diskis s	Jurisdictional Code /		
Line	Account Title	Utility	Percent	Jurisdiction	Explanation		
1							
2							
3							
4	NOT	APPLICABL	E TO KENTUCKY-A	MERICAN WATE	ER COMPANY.		
5							
6	100% JU	RISDICTIO	NAL FOR KENTUCK	Y-AMERICAN W	ATER COMPANY.		
7							
8							
9							

EXHIBIT 37 SCHEDULE F

ORGANIZATIONAL MEMBERSHIP DUES, INITIATION FEES, COUNTRY CLUB EXPENDITURES, CHARITABLE CONTRIBUTIONS, MARKETING EXPENSES, SALES EXPENSES, ADVERTISING EXPENSES, PROFESSIONAL SERVICE EXPENSES, CIVIC AND POLITICAL ACTIVITY EXPENSES, EMPLOYEE PARTIES AND OUTING EXPENSES EMPLOYEE GIFT EXPENSES, AND RATE CASE EXPENSES FOR THE BASE AND FORECASTED PERIODS

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
F-1	Organization Membership, Social, and Service Club Dues
F-2.1	Charitable Contributions
F-2.2	Initiation Fees/Country Club Expenses
F-2.3	Employee Party, Outing and Gift Expenses
F-3	Customer Service, Sales Promotion and Advertising Expense
F-4	Advertising
F-5	Professional Service Expense
F-6	Rate Case Expense
F-7	Civic, Political and Related Activities

For electronic version, see KAW_APP_EX37F_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 zation Membership, Social, and Service Clu

Organization Membership, Social, and Service Club Dues Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _____ Original _X_ Updated _____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-1
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F-1
Witness Responsible: James Pellock

				Base Period			Forecasted Period
Line		Social Organization /	Total	Jurisdictional		Total	Jurisdictional
No.	Account No.	Service Club	Utility	% Jurisd		Utility	% Jurisdiction
1	52514700	ALPHA BETA LAMBDA CHPTR EDUCAT	\$500	100.00%	\$500	\$52	
2	52514700	CENTRAL KY REGL SCI & ENGRG FA	1,500		1,000	1,56	
3	52514700	COMMERCE LEXINGTON	13,500		530	14,11	
4	52514700	COMMERCE LEXINGTON	5,862		6,032	6,13	
5	52514700	Commonwealth Fund for KET	3,000		1,553	3,13	
6	52514700	Daniel Boone Pioneer Festival	250		250	26	
7	52514700	David Helm	51		51	5-	
8	52514700	Downtown Lexington Corp	1,500		1,500	1,56	
9	52514700	Dr Martin Luther King Jr	500		500	52	3 523
10	52514700	East End Community Partners	500		500	52	3 523
11	52514700	Fayette County Public Schools	10,962		761	11,46	3 11,463
12	52514700	GEORGETOWN SCOTT CTY CHAMBER O	(72)		250	(7:	5) (75)
13	52524000	GEORGETOWN SCOTT CTY CHAMBER O	625		371	654	4 654
14	52514700	Guardian Security	480		4,832	50	2 502
15	52524000	Jessamine Co Chamber Commerce	550		550	57	5 575
16	52524000	Kentucky Assoc of Manufacturer	1,245		2,500	1,30	2 1,302
17	52514700	Kentucky Association for Econo	2,500		9,000	2,61	
18	52514700	KENTUCKY CHAMBER OF COMMERCE	6,500		500	6,79	
19	52524000	KENTUCKY CHAMBER OF COMMERCE	20,000		1,590	20,91	
20	52514700	Lafayette Band Association	2,000		5,000	2,09	
21	52514700	LEXARTS	2,500		500	2,61	
22	52514700	LEXINGTON STRIDES AHEAD	15,000		2,500	15,68	
23	52514700	Lexington Young Professional	500		700	52	
24	52514700	OWEN COUNTY CHAMBER OF COMMERC	2,120		2,120	2,21	
25	52524000	OWEN COUNTY CHAMBER OF COMMERC	863		500	90:	
26	52524000	Rockcastle Co Chamber of Comm	150		100	15	
27	52524000	ROTARY CLUB OF OWENTON	179		179	18	
28	52514700	TRIANGLE FOUNDATION	5,000		1,000	5,22	
29	52514700		1,500		5,000	1,56	
		Women Leading Kentucky					
30	52524000	KENTUCKY LEAGUE OF CITIES	2,500		451	2,61	
31	52524000	Jessamine Co Chamber Commerce	550		500	57:	
32	52524000	NAWC	51,141		1,500	53,47	
33	52524000	AWWA.ORG	9,466		2,500	9,89	
34	52524000	PRSA	310		450	32	
35	52524000	AMERICAN-WATER-PAYMENT	22		3,500	2	
36	52524000	AWWA.ORG	2,600		3,500	2,71	
37	52524000	BETTER BUSINESS BUREAU OF	825		10,000	86	
38	52524000	DOWNTOWN LEXINGTON CORP	750		5,000	78-	
39	52524000	FRANKFORT AREA CHAMBER OF	865		3,000	909	
40	52524000	GRAMMARLY COB2R2-GG7S	30		2,500	3	
41	52524000	HBA OF LEXINGTON	550		10,000	579	
42	52514700	KENTUCKY CHAMBER WEB	99		625	10-	
43	52514700	PAYPAL	500		1,200	52	
44	52524000	PAYPAL	551		480	570	
45	52514700	PURDON'S RENTAL SALES	123		3,000	129	
46	52524000	SAMS CLUB #8133	100		22	10	5 105
47	52524000	SAMSCLUB.COM	45		11,390	4	7 47
48	52514700	SQ THE KITCHEN @ A.S.EAT	40		1,650	4:	2 42
49	52524000	SQ *CHAMBER OF COMMERCE	650		74	68	0 680
50	52524000	WINCHESTER CLARK COUNTY C	500		750	52:	
51	52524000	WOODFORD COUNTY CHAMBER	1,040		30	1,08	
52	52514700	Miscellaneous meals for community partnerships	644		550	67:	
53		· · · · · · · · · · · · · · · · · · ·	\$173,665		\$113,041	\$181,60	

Kentucky American Water Company Case No. 2018-00358 Charitable Contributions Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _____ Original _X_ Updated _____ Revised
Workpaper Reference No(s).: N/A

Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37 Schedule F-2.1

Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7

Witness Responsible: James Pellock

				Base Period		Forecasted Period		
Line			Total	Jurisdictional	Total	Jurisdictional		
No.	Account No.	Charitable Organization	Utility	% Jurisdiction	Utility	% Jurisdiction		
1	52514600	Axis Promotions	\$801	100.00% \$801	\$881	100.00% \$881		
2	52514600	LEXINGTON QUARRY CO	461	461	507	507		
3	52514500	KY Chamber Foundation	9,000	9,000	9,902	9,902		
4	52514600	AFRICAN AMERICAN FORUM INC	250	250	275	275		
5	52514600	AMERICAN RED CROSS	2,500	2,500	2,751	2,751		
6	52514600	BIG BROTHERS BIG SISTERS OF	1,500	1,500	1,650	1,650		
7	52514600	Blue Grass Airport	500	500	550	550		
8	52514500	Bluegrass Community Foundation	1,000	1,000	1,100	1,100		
9	52514600	BLUEGRASS LODGE 4 - FOP	400	400	441	441		
10	52514500	BLUEGRASS TOMORROW	2,500	2,500	2,751	2,751		
11	52514600	Bourbon County Fiscal Court	500	500	550	550		
12	52514500	BUILD	1,000	1,000	1,100	1,100		
13	52514500	Building Industry Asc of Centr	500	500	550	550		
14	52514600	City of Midway	500	500	550	550		
15	52514600	City of Millersburg	500	500	550	550		
16	52514600	City of Monterey	200	200	220	220		
17	52514600	City of North Middletown	500	500	550	550		
18	52514600	City of Owenton	500	500	550	550		
19	52514600	Clark County Fiscal Court	500	500	550	550		
20	52514600	COMMUNITY ACTION COUNCIL	2,500	2,500	2,751	2,751		
21	52514600	Community Celebration DBA City	1,500	1,500	1,650	1,650		
22	52514600	Ducks Unlimited	225	225	248	248		
23	52514500	Evan Wade Kinniard	500	500	550	550		
24	52514500	FoodChain Inc	2,500	2,500	2,751	2,751		
25	52514600	Franklin County Fiscal Court	500	500	550	550		
26	52514500	FRIENDS OF MCCONNELL SPRINGS	2,500	2,500	2,751	2,751		
27	52514500	Friends of Stoner Creek	3,710	3,710	4,082	4,082		
28	52514500	Friends of the Arboretum	2,500	2,500	2,751	2,751		
29	52514600	GEORGETOWN SCOTT CTY CHAMBER O	1,200	1,200	1,320	1,320		
30	52514600	Grand Paws Search Dog	500	500	550	550		
31	52514600	Harrison County Fire Assoc	500	500	550	550		
32	52514600	Hope Center Inc	1,000	1,000	1,100	1,100		
33	52514600	HUTCHISON STATION VOLUNTEER FI	500	500	550	550		
34	52514500	James Mason Malin	500	500	550	550		
35	52514600	Jessamine County Fiscal Court	500	500	550	550		
36	52514600	Jonesville Fire Department	500	500	550	550		
37	52514600	Kendyl & Friends Foundation	250	250	275	275		
38	52514600	Kentucky Assoc of Manufacturer	500	500	550	550		
39	52514500	Kentucky Cancerlink Inc	1,200	1,200	1,320	1,320		
40	52514500	Kidney Health Alliance of KY	500	500	550	550		
41	52514500	KY River Foothills Development	500	500	550	550		
42	52514600	Leadership Central KY Foundati	1,500	1,500	1,650	1,650		
43	52514600	Leadership Foundation Inc	425	425	468	468		
44	52514500	Lexington Fayette Urban Co Gov	5,500	5,500	6,051	6,051		
45	52514600	Lexington Fayette Urban Co Gov	500	500	550	550		
46	52514600	Lexington Firefighter Charitie	250	250	275	275		
47	52514500	Lexington Fraternal Order	200	200	220	220		
48	52514600	Lexington Police Department	65	65	72	72		
49	52514600	Lexington-Fayette NAACP	500	500	550	550		

Kentucky American Water Company Case No. 2018-00358 Charitable Contributions Base Year for the 12 Months Ended February 28, 2019

Forecast Year for the 12 Months Ended February 28, 2019

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.1
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F1 to F7xiss]Sch f1 to F7
Witness Responsible: James Pellock

				Base Period		precasted Period
Line			Total	Jurisdictional	Total	Jurisdictional
No.	Account No.	Charitable Organization	Utility	% Jurisdiction	Utility	% Jurisdiction
50	52514500	Livingston Fire & Rescue Inc	250			275
51	52514600	Lyric & Culture Arts Center	1,000	1,000	1,100	1,100
52	52514600	MONTEREY VOLUNTEER FIRE DEPT	500	500	550	550
53	52514500	Nature Sanctuary at Floracliff	4,715	4,715	5,187	5,187
54	52514600	Nicholasville Fire Department	500	500	550	550
55	52514500	ORSANCO EDUCATIONAL FOUNDATION	500	500	550	550
56	52514600	Owen County 4H Council	250	250	275	275
57	52514600	OWEN COUNTY FISCAL COURT	500	500	550	550
58	52514600	Owen County Search & Rescue	500	500	550	550
59	52514600	Owen County Tourism	400	400	440	440
60	52514600	OWEN COUNTY VOLUNTEER FIRE DEP	500	500	550	550
61	52514500	Paris Bourbon County YMCA	500	500	550	550
62	52514600	Pongo Volunteer Fire Dept	500	500	550	550
63	52514500	Prichard Committee for Academi	500	500	550	550
64	52514600	REACH	1,500	1,500	1,650	1,650
65	52514600	Rockcastle County Fiscal Court	500	500	550	550
66	52514500	Shelby Mullen	500	500	550	550
67	52514500	Shriners Hospitals for Childre	150	150	165	165
68	52514600	United Way of the Bluegrass	10,000	10,000	11,006	11,006
69	52514600	Woodford Co Fire Protection	500	500	550	550
70	52514500	YMCA OF CENTRAL KENTUCKY	2,500	2,500	2,751	2,751
71	52514500	4IMPRINT	348	348	382	382
72	52514500	PAYPAL	1,000	1,000	1,100	1,100
73	52514600	ADCOLOR INC.	580	580	638	638
74	52514600	AMAZON MKTPLACE PMTS	410	410	451	451
75	52514600	AMAZON MKTPLACE PMTS WWW.	33	33	36	36
76	52514600	AMAZON.COM AMZN.COM/BILL	22	22	24	24
77	52514600	KWIK COVERS	762	762	839	839
78	52514600	LOWES #02345	40	40	44	44
79	52514600	PARTY CENTRAL INC	338	338	372	372
80	52514600	PAYPAL	838	838	922	922
81	52514600	PAYPAL - 1	120	120	132	132
82	52514600	PAYPAL BIGANTON49	155	155	170	170
83	52514600	PURDONS RENTAL SALES	150	150	165	165
84	52514600	SQ *LIGHTER THAN AIR INC	161	161	177	177
85	52514600	SQ *RICK AND SON HO	250	250	275	275
86	52514600	THE HOME DEPOT #2303	157	157	173	173
87	52514600	THE HOME DEPOT 2303	100	100	110	110
88	52514600	TRACTOR-SUPPLY-CO #0403	41	41	45	45
89	52514600	Ducks Unlim Ck#1200016988	(225)	(225)	(248)	(248)
90	52514600	Reclass Pcard Charges Amazon	(72)			(79)
91		······································	\$89,109	\$89,109	\$98,040	\$98,040
				, , , , , ,		

Kentucky American Water Company Case No. 2018-00358 Initiation Fees/Country Club Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-2.2
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37 \Schedule F1 to F7.xlsx]\Sch F1 to F7
Witness Responsible: James Pellock

			<u>Base Period</u>	Forecasted Period
Line			Jurisdictional	Total Jurisdictional
No.	Account No.	Payee Organization	Utility % Jurisdiction	Utility % Jurisdiction
1				
2				
3				
4		None to report	100.00%	100.00%
5				
6				
7				
8	Tota	als	\$0 \$0	\$0 \$0

Kentucky American Water Company Case No. 2018-00358 Employee Party, Outing and Gift Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F1 to F7.xlss]Sch F1 to F7
Witness Responsible: James Pellock

Line			Total	Base Period Jurisdictional		<u>Forecasted Perio</u> Total Jurisdictiona	
No.	Account No.	Employee Expenditures	Utility	%	Jurisdiction	Utility %	Jurisdiction
1							
2							
3							
4	50451000	Employee Service Awards	\$14,191	100.00%	\$14,191	\$13,326 100.00%	\$13,326
5					0	0	0
6					0	0	0
7					0	0	0
9					0	0	0
10							
11		Totals	\$14,191		\$14,191	\$2,069	\$2,069

Customer Service, Sales Promotion and Advertising Expense Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-3
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F-1 to F7.xks]\$ch F1 to F7
Witness Responsible: James Pellock

•			Base	e Period	Foreca	sted Period
Line			Total Jurisdi	ictional	Total Ju	risdictional
No.	Account No.	Description of Expenses	Utility	% Jurisdiction	Utility	% Jurisdiction
1						
2						
3		CUSTOMER SERVICE EXPENSES				
4		Customer Service and Informational Expense	\$0 100.	.00% \$0	\$0	100.00% \$0
5						
6						
7		SALES PROMOTION EXPENSE				
8	4262	Sales Promotion	\$2,719	\$2,719	\$4,715	\$4,715
9						
10	4262	Institutional or Goodwill Advertising Expense	1,320	1,320	2,289	2,289
11						
12	93021	Conservation Advertising		0	0	0
13						
14	93089	Other (Educational)	2,623	2,623	4,547	4,547
15						
16		Totals	\$6,662	\$6,662	\$11,550	\$11,550

Kentucky American Water Company Case No. 2018-00358 Advertising Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-4
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37 Schedule F1 to F7.485;6 F1 to F7
Witness Responsible: James Pellock

Line		Sales or Promotional	Institutional	Conservation		Other Customer	
No.	Item	Advertising	Advertising	Advertising	Rate Case	Education	Total
1	Base Period:						
3	Newspaper	\$197	\$0	\$0	\$0	\$0	\$197
4							
5	Magazine and Other	2,196	1,320	0	0	2,623	6,139
7	Television	0	0	0	0	0	0
8							
9	Radio	326	0	0	0	0	326
10 11	Direct Mail	0	0	0	0	0	0
12	Sirect Mail	· ·	Ü	Ç	Ç	ŭ	ŭ
13	Sales	0	0	0	0	0	0
14 15	Customer Handouts	0	0	0	0	0	0
16	customer riandouts	· ·	Ü	Ü	Ü	ŭ	Ü
17	Outdoor billboard	0	0	0	0	0	0
18	Affice Book Adv.			2	0	•	
19 20	Misc Bus Adv	0	0	0	0	0	0
21	Totals	\$2,719	\$1,320	\$0	\$0	\$2,623	\$6,662
22							
23 24	Amount Assigned to Kentucky Retail	\$2,719	\$1,320	\$0	\$0	\$2,623	\$6,662
25	, , , , , , , , , , , , , , , , , , , ,						
26							
27 28	Forecasted Period:						
29	Newspaper	\$341	\$0	0	\$0	\$0	\$341
30							
31 32	Magazine and Other	3,807	2,289	0	0	4,547	10,643
33	Television	0	0	0	0	0	0
34							
35 36	Radio	566	0	0	0	0	566
37	Direct Mail	0	0	0	0	0	0
38							
39	Sales	0	0	0	0	0	0
40 41	Customer Handouts	0	0	0	0	0	0
42			•	-			
43	Outdoor billboard	0	0	0	0	0	0
44 45	Misc Bus Adv	0	0	0	0	0	0
46							
47	Totals	\$4,715	\$2,289	\$0	\$0	\$4,547	\$11,550
48 49	Amount Assigned to Kentucky Retail	\$4,715	\$2,289	\$0	\$0	\$4,547	\$11,550

Kentucky American Water Company Case No. 2018-00358 Professional Service Expenses Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-5
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F-1 to F7.xlss]Sch F1 to F7
Witness Responsible: James Pellock

		Expense	Breakdown		Total				
Line		Rate	Annual		Company	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Case	Audit	Legal	Unadjusted	%	Unadjusted	Adjustments	Adjusted
1									
2	Base Period:								
3									
4	Legal	\$159,048	\$0	\$377,893	\$536,941	100.00%	\$536,941	\$0	\$536,941
5									
6	Engineering	0	0	0	-		-	-	-
7									
8	Accounting	100,068	154,031	0	254,099		254,099	-	254,099
9									
10	Other	30,264	0	0	30,264		30,264	-	30,264
11	Takali	£200.200	Ć454.024	6277.002	6024 204		6024.204		6024 204
12	Totals	\$289,380	\$154,031	\$377,893	\$821,304		\$821,304	\$0	\$821,304
13									
14									
15									
16									
17									
18									
19 20	Forecasted Period:								
	Forecasted Period:								
21 22	Legal	\$187,500	\$0	\$350,651	\$538,151	100.00%	\$538,151	\$0	\$538,151
23	Legal	\$187,500	ŞU	\$350,051	\$556,151	100.00%	\$556,151	ŞU	\$330,131
24	Engineering	_			-		_	_	-
25	Engineering	-	-	-	-		-	-	-
26	Accounting	104,047	142,927	_	246,974		246,974	_	246,974
27	Accounting	104,047	142,527		240,574		240,374		240,574
28	Other	118,639	_	_	118,639		118,639	=	118,639
29	Stilei	110,035			110,035		118,039		110,033
30	Totals	\$410,186	\$142,927	\$350,651	\$903,764		\$903,764	\$0	\$903,764
50	iotais	3410,180	J142,327	2330,031	9503,70 4		Ç303,704		3503,704

Kentucky American Water Company Case No. 2018-00358 Rate Case Expense Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference Ns(s).: W/P 3-6

Exhibit 37, Schedule F-6
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F-1 to F7.xlss]Sch F1 to F7
Witness Responsible: James Pellock

Line		Current 2018	Case No. 2015	Case No. 2015	Case No. 2012	Case No. 2012	Case No. 2010	Case No. 2010		
No.	Item of Expense	2018 Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate		
1	item of expense	Estinate	Actual	Estimate	Accuai	Littillate	Actual	Littinate		
2										
3	Comparison of projected expenses associated with the current case to prior rate cases:									
4										
5	Accounting	\$312,141	\$288,164	\$177,000	\$168,183	\$198,692	\$51,840	\$75,000		
6	Legal	562,500	458,005	458,000	405,449	325,000	390,895	300,000		
7	Rate of Return Study	86,000	10,412	35,000	-	37,600	31,025	50,000		
8	Cost of Service Study	50,000	39,840	77,550	74,439	60,850	5,788	42,500		
9	Other	16,000	10,188	23,000	52,071	23,000	68,057	100,000		
10	Weather Normalization	-	13,827	21,820			14,080	20,000		
11	Compensation Study	85,000	-	-	-	-				
12	Support Services Study	55,000	-	-						
13	Customer Notification	48,000	26,710	60,000	-	55,000	34,787	45,000		
14	Depreciation Study	15,918	36,735	32,000	-					
15	Totals	\$1,230,559	\$883,881	\$884,370	\$700,142	\$700,142	\$596,471	\$632,500		
16										
17										
18										
19										
20	Schedule of Rate Case Expense Amortization:									
21						Amount			Write-Offs	
22		Total			Amortization	Amortized		Forecasted		Base
23		Amortized	Order No.	Order Date	Period	to Date 2/2019		Period		Period
24										
25	Current 2018 Estimate includes 2012 Depreciation Study amortization	\$1,230,559	2018-00358	N/A	3 Years	\$0		\$0		\$0
26										
27	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	724,146		0		0
28										
29	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142		0		0
30										
31	Case No. 2010-00036	596,471	2010-00036	12/2010	3 Years	596,471		0		0
32										
33										
34									-	
35						\$2,020,759	_	\$0	=	\$0

Kentucky American Water Company Case No. 2018-00358 Civic, Political, and Related Activities Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ Updated ____ Revised
Workpaper Reference No(s).: N/A

Exhibit 37, Schedule F-7
Exhibits - Actuals Update & Slippage\+Exhibit 37\[Exhibit 37\Schedule F-1 to F7.xlss]Sch F1 to F7
Witness Responsible: James Pellock

Line		
No.	Item	Amount
1		
2		
3	Base Period:	
4		
5	Donations	\$89,109
5	Civic Activities	112.041
,	CIVIC ACTIVITIES	113,041
9	Political Activities	0
10	· once in recivities	ŭ
11	Other	0
12		· ·
13	Totals	\$202,150
14		
15		
16		
17		
18		
19		
20	Forecasted Period:	
21		*****
22	Donations	\$98,040
23	Charles Assets datases	404.504
24 25	Civic Activities	181,604
26	Political Activities	0
27	i Gillical Activities	U
28	Other	0
29		· ·
30	Totals	\$279,644

EXHIBIT 37 SCHEDULE G

PAYROLL COST ANALYSIS

KENTUCKY-AMERICAN WATER COMPANY Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
G-1	Payroll Costs
G-2	Payroll Analyses by Employee Classification
G-3	Executive Compensation

For electronic version, see KAW_APP_EX37G_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 PAYROLL COSTS (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

45

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1	Description	Company	70	Onadjusted	Aujustinents	Aujusteu
2						
3	Base Period Expense:					
4	Total Salary	6,758,186	100.00%	\$6,758,186	\$0	\$6,758,186
5	Other Allowances and Compensation	239,516		239,516	0	\$239,516
6	Sub-total Sub-total	6,997,702		6,997,702	0	6,997,702
7						
8	Employee Benefits:					
9	Pension	346,948		346,948	0	346,948
10	Group Insurance	1,384,073		1,384,073	0	1,384,073
11	Defined Contribution Plan	215,852		215,852	0	215,852
12	401-K Plan	169,314		169,314	0	169,314
13	Sub-total	2,116,187		2,116,187	0	2,116,187
14		_		-		
15	Payroll Taxes:					
16	F.I.C.A.	531,014		531,014	0	531,014
17	Federal Unemployment	4,436		4,436	0	4,436
18	State Unemployment	13,027		13,027	0	13,027
19	Sub-total	548,477		548,477	0	548,477
20						4
21	Total Compensation & Taxes	\$9,662,366		\$9,662,366	\$0	\$9,662,366
22						
23						
24						
25	Forecasted Period Expense:	¢7.404.400	100 000/	67.404.400	•	ć7 101 100
26	Total Salary	\$7,191,109	100.00%	\$7,191,109	0	\$7,191,109
27	Other Allowances and Compensation	591,988		591,988	0	591,988
28	Sub-total	7,783,097		7,783,097	0	7,783,097
29	Caralana Danafita					
30 31	Employee Benefits: Pension	614,568		614,568	0	614,568
32	Group Insurance	992,568		992,568	0	992,568
33	Defined Contribution Plan	261,419		261,419	0	261,419
34	401-K Plan	218,495		218,495	0	218,495
35	Sub-total	2,087,050		2,087,050	0	2,087,050
36	Sub total	2,007,030		2,007,030		2,007,030
37	Payroll Taxes:					
38	F.I.C.A.	577,033		577,033	0	577,033
39	Federal Unemployment	4,467		4,467	0	4,467
40	State Unemployment	12,994		12,994	0	12,994
41	Sub-total	594,494		594,494	0	594,494
42						
43	Total Compensation & Taxes	\$10,464,641		\$10,464,641	\$0	\$10,464,641
44	•					
• •						

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
2	Total Company													
3 4	Employee Hours:													
5	Straight-Time Hours	250,841	-0.28%	250,130	6.17%	265,561	0.31%	266,383	3.43%	275,517	0.41%	276,633	14.65%	317,152
6	Overtime Hours	27,756	-12.08%	24,404	-6.27%	22,875	9.56%	25,062	30.63%	32,739	13.42%	37,131	-56.82%	16,034
7			_		_						_			
8	Total Employee Hours	278,597	=	274,534	-	288,436	:	291,445	=	308,256	_	313,764	_	333,186
9														
10	Ratio of Overtime Hours to	44.000		. =										= 0.50/
11	Straight-Time Hours	11.07%	=	9.76%	-	8.61%	:	9.41%	=	11.88%	=	13.42%	_	5.06%
12 13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$7,067,185	0.96%	\$7,135,099	5.08%	\$7,497,309	4.75%	\$7,853,667	4.94%	\$8,241,837	5.22%	\$8,672,246	14.05%	\$9,890,667
16	Overtime Dollars	1,092,735	-12.47%	956,510	-1.66%	940,625	-2.87%	913,638	32.80%	1,213,326	23.50%	1,498,469	-53.85%	691,473
17		, ,		ŕ		,		,		, ,		, ,		,
18	Total Labor Dollars	\$8,159,920	_	\$8,091,609	-	\$8,437,934		\$8,767,305	-	\$9,455,163	_	\$10,170,715	_	\$10,582,140
19			-		-		•		•		_		_	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	15.46%	=	13.41%	=	12.55%	:	11.63%	=	14.72%	=	17.28%	_	6.99%
22														
23	OOMAL also a Pallia sa	6 544 072	0.400/	6 505 246	2.620/	6 225 420	0.450/	6 225 070	6.000/	6.756.000	2.500/	6 007 702	44 220/	7 702 007
24 25	O&M Labor Dollars Ratio of Labor Dollars to	6,511,973	-0.10%	6,505,346	-2.62%	6,335,129	-0.15%	6,325,879	6.80%	6,756,002	3.58%	6,997,702	11.22%	7,783,097
26	Total Labor Dollars	79.80%		80.40%		75.08%		72.15%		71.45%		68.80%		73.55%
27	Total Eddor Bollars	73.0070	=	50.4070	=	73.0070		72.1370	=	71.4370	=	00.0070	=	73.3370
28														
29	Total Employee Benefits	2,811,156	4.88%	2,948,343	19.30%	3,517,228	-3.90%	3,380,000	-0.89%	3,349,754	-5.07%	\$3,179,881	-2.55%	\$3,098,797
30	Employee Benefits Expensed	2,135,200	9.88%	2,346,203	12.73%	2,644,982	-6.70%	2,467,819	-1.80%	2,423,511	-12.68%	2,116,187	-1.38%	2,087,050
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	75.95%	_	79.58%	=	75.20%		73.01%	=	72.35%	_	66.55%	_	67.35%
33		· ·	_		_				-		_		_	
34														
35	Total Payroll Taxes	611,973	8.93%	666,600	4.53%	696,808	3.33%	719,990	5.82%	761,879	4.81%	\$798,553	3.54%	826,817
36	Payroll Taxes Expensed	471,426	15.11%	542,639	-0.68%	538,966	-1.14%	532,803	4.82%	558,470	-1.79%	548,477	8.39%	594,495
37 38	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	77.03%		81.40%		77.35%		74.00%		73.30%		68.68%		71.90%
39	to rotair ayron raxes	77.03/6	-	01.40/0	-	77.55/6		74.00/6		73.30%	-	00.00%	_	71.30%
40														
41	Average Employee Levels	124	2.42%	127	4.72%	133	0.00%	133	0.75%	134	7.46%	144	5.56%	152
42	- , ,		=		-		•		=		=		=	
43	Year-End Employee Levels	120	6.67%	128	4.69%	134	1.49%	136	1.47%	138	3.62%	143	6.29%	152

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1 2 3	Production													
4	Employee Hours:													
5	Straight-Time Hours	76,351	-3.49%	73,690	-1.98%	72,230	2.41%	73,969	4.94%	77,620	-7.27%	71,980	20.22%	86,531
6	Overtime Hours	9,665	-15.94%	8,124	-7.39%	7,524	8.90%	8,194	16.39%	9,537	-1.62%	9,383	-37.44%	5,870
7	Tarable and a series of	00.046		04.044	-	70.754	-	02.462	-	07.457	_	04.262	_	02.404
8 9	Total Employee Hours	86,016	-	81,814	=	79,754		82,163	=	87,157	=	81,363	=	92,401
9 10	Ratio of Overtime Hours to													
11	Straight-Time Hours	12.66%		11.02%		10.42%		11.08%		12.29%		13.04%		6.78%
12	g		=		-		=		-		=		_	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$2,158,820	-2.66%	\$2,101,295	-2.63%	\$2,046,002	6.14%	\$2,171,610	7.23%	\$2,328,644	-23.91%	\$1,771,911	54.23%	\$2,732,738
16	Overtime Dollars	410,237	-14.63%	350,207	-4.25%	335,317	-10.51%	300,083	9.66%	329,073	-21.77%	257,423	-1.52%	253,506
17			-		-		-		-		_		_	
18	Total Labor Dollars	\$2,569,057		\$2,451,502		\$2,381,319		\$2,471,693		\$2,657,717	_	\$2,029,334	_	\$2,986,244
19	Datie of O. antico a Dalla contra													
20 21	Ratio of Overtime Dollars to Straight-Time Dollars	19.00%		16.67%		16.39%		13.82%		14.13%		14.53%		9.28%
22	Straight-Time Dollars	19.00%	-	10.07/6	-	10.35%	=	13.02/0	-	14.13%	_	14.33/6	_	5.26/0
23														
24	O&M Labor Dollars	2,569,057	-4.58%	2,451,502	-2.86%	2,381,319	3.80%	2,471,693	7.53%	2,657,717	-23.64%	2,029,334	47.15%	2,986,244
25	Ratio of Labor Dollars to	_,,		_,,		_,,		_,,		_,,,,,,,		_,=_,=		_,,
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27			=		-		-		-		=		_	
28														
29	Total Employee Benefits	842,364	4.96%	884,153	12.45%	994,225	-3.02%	964,244	-1.13%	953,375	-35.63%	613,694	32.53%	813,313
30	Employee Benefits Expensed	842,364	4.96%	884,153	12.45%	994,225	-3.02%	964,244	-1.13%	953,375	-35.63%	613,694	32.53%	813,313
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%		100.00%	=	100.00%	=	100.00%	=	100.00%	=	100.00%	_	100.00%
33 34														
34 35	Total Payroll Taxes	185,984	9.95%	204,490	-0.93%	202,593	2.76%	208,181	5.53%	219,694	-27.60%	159,058	43.41%	228,098
36	Payroll Taxes Expensed	185,984	9.95%	204,490	-0.93%	202,593	2.76%	208,181	5.53%	219,694	-27.60%	159,058	43.41%	228,098
37	Ratio of Payroll Taxes Expensed		2.2270		2.2370	,	070	,	2.2370	,				,
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39					-		•		-		_		_	
40														
41	Average Employee Levels	40	0.00%	40	0.00%	40	0.00%	40	2.50%	41	4.88%	43	2.33%	44
42			-		_	_	-	_	_	_	_	_		
43	Year-End Employee Levels	38	5.26%	40	2.50%	41	0.00%	41	-2.44%	40	2.50%	41	7.32%	44
44														

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1 2 3	<u>Distribution</u>													
3 4	Employee Hours:													
5	Straight-Time Hours	103,143	-44.15%	57,605	41.36%	81,432	-2.33%	79,532	7.01%	85,105	-1.62%	83,726	25.01%	104,664
6	Overtime Hours	12,011		7,482	13.94%	8,525	-4.27%	8,161	35.83%	11,085	7.29%	11,893	-46.41%	6,373
7		•		ŕ		,		,		·		,		,
8	Total Employee Hours	115,154	-	65,087	•	89,957	_	87,693	_	96,190	_	95,619	_	111,037
9			=		:		=		=		=		_	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	11.64%		12.99%		10.47%	_	10.26%	_	13.03%	_	14.20%	_	6.09%
12		·	-				_		_	<u>.</u>	_			
13														
14	Labor Dollars:			4										4
15 16	Straight-Time Dollars	\$2,627,675	-43.44%	\$1,486,261	40.40%	\$2,086,649	1.06%	\$2,108,769	11.46%	\$2,350,484	24.78%	\$2,932,818	2.25%	\$2,998,778
16 17	Overtime Dollars	447,496	-38.75%	274,097	21.10%	331,943	-11.52%	293,694	41.27%	414,895	2.70%	426,079	-34.90%	277,372
18	Total Labor Dollars	\$3,075,171	-	\$1,760,358	-	\$2,418,592	-	\$2,402,463	-	\$2,765,379	_	\$3,358,897	_	\$3,276,150
19	Total Eabor Bollars	\$3,073,171		\$1,700,330		72,410,332	-	\$2,402,403	-	72,703,373	_	43,330,037	_	73,270,130
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	17.03%		18.44%		15.91%		13.93%		17.65%		14.53%		9.25%
22	· ·		-		•		=		=		=		_	
23														
24	O&M Labor Dollars	1,702,413	3.40%	1,760,358	37.39%	2,418,592	-0.67%	2,402,463	15.11%	2,765,379	21.46%	3,358,897	-2.46%	3,276,150
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	100.00%		100.00%		100.00%	_	100.00%	_	100.00%	_	100.00%	_	100.00%
27														
28														
29	Total Employee Benefits	558,201	13.74%	634,887	59.05%	1,009,787	-7.18%	937,236	5.84%	991,996	2.40%	1,015,770	-5.00%	965,015
30	Employee Benefits Expensed	558,201	13.74%	634,887	59.05%	1,009,787	-7.18%	937,236	5.84%	991,996	2.40%	1,015,770	-5.00%	965,015
31 32	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
33	to rotal Employee Bellents	100.00%	-	100.00%	=	100.00%	=	100.00%	=	100.00%	_	100.00%	_	100.00%
34														
35	Total Payroll Taxes	123,244	19.14%	146,839	40.13%	205,764	-1.66%	202,350	12.97%	228,594	15.17%	263,269	-4.95%	250,242
36	Payroll Taxes Expensed	123,244	19.14%	146,839	40.13%	205,764	-1.66%	202,350	12.97%	228,594	15.17%	263,269	-4.95%	250,242
37	Ratio of Payroll Taxes Expensed	,- · ·		,				,0	,	,				,- :-
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39	•		•	_	•		-		-		-		_	
40														
41	Average Employee Levels	63	-19.05%	51	5.88%	54	11.11%	60	1.67%	61	11.48%	68	10.29%	75
42			-		•	-	=		=		=		=	
43	Year-End Employee Levels	62	-29.03%	44	36.36%	60	1.67%	61	9.84%	67	2.99%	69	8.70%	75
44			=		:		=		=		=		_	

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1 2 3	Commercial													
4	Employee Hours:													
5	Straight-Time Hours	0	0.00%	47,182	0.00%	13,715	-14.58%	11,715	0.00%	10,488	24.58%	13,066	-18.68%	10,625
6	Overtime Hours	0	0.00%	5,105	0.00%	1,075	0.00%	854	-62.76%	318	-6.90%	296	-95.77%	13
7 8	Tatal Familiana Hanna	0	-	52,287		14,790		12,569		10.000	_	13,362	_	10.627
9	Total Employee Hours		=	32,267	•	14,790		12,569	;	10,806	=	13,302	-	10,637
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	0.00%		0.00%		7.84%		0.00%		3.03%		2.27%		0.12%
12			=		•				:		_		=	
13														
14	<u>Labor Dollars:</u>													
15	Straight-Time Dollars	\$0	0.00%	\$1,224,498	0.00%	\$356,858	-7.04%	\$331,745	0.00%	\$277,223	-11.84%	\$244,401	27.74%	312,204
16	Overtime Dollars	0	0.00%	192,282	0.00%	43,278	0.00%	33,327	-74.31%	8,561	314.75%	35,507	-98.13%	665
17			_								_		_	
18	Total Labor Dollars	\$0		\$1,416,780		\$400,136		\$365,072	i	\$285,784	_	\$279,908	_	\$312,869
19														
20 21	Ratio of Overtime Dollars to	0.000/		0.000/		12 120/		10.050/		2.000/		14.530/		0.210/
	Straight-Time Dollars	0.00%	=	0.00%	=	12.13%		10.05%	:	3.09%	_	14.53%	=	0.21%
22 23														
23	O&M Labor Dollars	0	0.00%	1,416,780	0.00%	400.136	-8.76%	365,072	-21.72%	285,784	-2.06%	279,908	11.78%	312,869
25	Ratio of Labor Dollars to	Ü	0.0070	1,410,700	0.0070	400,130	0.7070	303,072	21.7270	203,704	2.00%	275,500	11.7070	312,003
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27			=		=				:		_		-	
28														
29	Total Employee Benefits	0	0.00%	510,973	0.00%	167,061	-14.75%	142,420	-28.02%	102,516	-17.43%	84,647	-1.15%	83,678
30	Employee Benefits Expensed	0	0.00%	510,973	0.00%	167,061	-14.75%	142,420	-28.02%	102,516	-17.43%	84,647	-1.15%	83,678
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%	-	100.00%	=	100.00%		100.00%	:	100.00%	_	100.00%	_	100.00%
33														
34	Total Daywell Tayre	0	0.000/	110 100	0.000/	24.042	0.670/	20.740	22 470/	22.624	7.120/	24.020	0.030/	22.000
35 36	Total Payroll Taxes Payroll Taxes Expensed	0	0.00%	118,180 118,180	0.00% 0.00%	34,042 34,042	-9.67% -9.67%	30,749 30,749	-23.17% -23.17%	23,624 23.624	-7.13% -7.13%	21,939 21,939	8.93% 8.93%	23,898 23,898
37	Ratio of Payroll Taxes Expensed	U	0.00%	110,100	0.00%	34,042	-9.67%	30,749	-23.17%	23,024	-7.15%	21,939	6.93%	23,090
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39			•		•				•		_		-	
40														
41	Average Employee Levels	0	0.00%	15	0.00%	17	0.00%	9	0.00%	8	-12.50%	7	0.00%	7
42			=		=				:		=		=	
43	Year-End Employee Levels	0	0.00%	22	0.00%	10	0.00%	9	0.00%	7	14.29%	8	-12.50%	7
44			=		•				;		=		=	

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

45

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1 2 3	Administrative & General													
4	Employee Hours:													
5	Straight-Time Hours	21,964	-5.88%	20,673	52.03%	31,429	-8.34%	28,807	-3.72%	27,734	-9.53%	25,090	-1.36%	24,748
6	Overtime Hours	207	-11.11%	184	268.48%	678	-5.75%	639	28.64%	822	-31.93%	560	-30.35%	390
7					<u>-</u>		_		_		_		_	
8	Total Employee Hours	22,171	2.00%	20,857	2.00%	32,107	2.00%	29,446	2.00%	28,556	2.00%	25,649	2.00%	25,138
9														
10 11	Ratio of Overtime Hours to Straight-Time Hours	0.94%		0.89%		2.16%		2.22%		2.96%		2.23%		1.57%
12	Straight-fille Hours	0.94%	;	0.89%	=	2.10%	=	2.2270	=	2.90%	=	2.23%	_	1.57%
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$861,342	0.98%	\$869,749	26.97%	\$1,104,342	-3.93%	\$1,060,914	-3.76%	\$1,021,048	13.70%	\$1,160,907	2.63%	\$1,191,454
16	Overtime Dollars	6,403	8.65%	6,957	341.86%	30,740	-16.28%	25,737	1.31%	26,074	546.84%	168,656	-90.29%	16,380
17														
18	Total Labor Dollars	\$867,745		\$876,706	-	\$1,135,082	-	\$1,086,651	_	\$1,047,122	_	\$1,329,563	_	\$1,207,834
19		·			_		_		_		_		· <u> </u>	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.74%	:	0.80%	=	2.78%	=	2.43%	=	2.55%	=	14.53%	_	1.37%
22														
23 24	O&M Labor Dollars	867.745	1.03%	876,706	29.47%	1,135,082	-4.27%	1,086,651	-3.64%	1,047,122	26.97%	1,329,563	-9.16%	1,207,834
24 25	Ratio of Labor Dollars to	867,745	1.03%	876,706	29.47%	1,135,082	-4.27%	1,086,651	-3.64%	1,047,122	26.97%	1,329,563	-9.16%	1,207,834
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27	Total Eddor Bollard	100.0070	:	100.0070	-	100.0070	-	100.0070	=	100.0070	=	100.0070	=	200.0070
28														
29	Total Employee Benefits	284,523	11.13%	316,191	49.88%	473,908	-10.55%	423,919	-11.39%	375,623	7.04%	402,076	-44.03%	225,044
30	Employee Benefits Expensed	284,523	11.13%	316,191	49.88%	473,908	-10.55%	423,919	-11.39%	375,623	7.04%	402,076	-44.03%	225,044
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%		100.00%	-	100.00%	-	100.00%	_	100.00%	_	100.00%	_	100.00%
33														
34														
35	Total Payroll Taxes	62,819	16.41%	73,130	32.05%	96,568	-5.22%	91,524	-5.43%	86,558	20.39%	104,211	-11.47%	92,258
36	Payroll Taxes Expensed	62,819	16.41%	73,130	32.05%	96,568	-5.22%	91,524	-5.43%	86,558	20.39%	104,211	-11.47%	92,258
37 38	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39	to rotair ayron raxes	100.00%		100.00/6	-	100.00%	-	100.00/6	-	100.00/6	-	100.00/6	_	100.00%
40														
41	Average Employee Levels	21	0.00%	21	4.76%	22	9.09%	24	0.00%	24	8.33%	26	0.00%	26
42	- , ,				=		-		=				=	
43	Year-End Employee Levels	20	10.00%	22	4.55%	23	8.70%	25	-4.00%	24	4.17%	25	4.00%	26
44	• •		:		=		=		=		=		=	

PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY) FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

Line No.	Description	12 Mos. Aug 2014	% Change	12 Mos. Aug 2015	% Change	12 Mos. Aug 2016	% Change	12 Mos. Aug 2017	% Change	12 Mos. Aug 2018	% Change	Base Period	% Change	Forecasted Period
1 2 3	Construction & Other													
4	Employee Hours:													
5	Straight-Time Hours	49,383	3.23%	50,980	30.94%	66,755	8.40%	72,360	3.05%	74,570	11.00%	82,771	9.44%	90,585
6	Overtime Hours	5,873	-40.25%	3,509	44.57%	5,073	42.20%	7,214	52.16%	10,977	36.65%	15,000	-77.41%	3,388
7 8	Total Employee Hours	55,256	-	54,489	-	71,828	-	79,574	-	85,547	_	97,771	_	93,973
9	Total Employee Hours	33,230	=	34,469	=	71,020		79,574	:=	65,547	=	97,771	=	93,973
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	11.89%		6.88%		7.60%		9.97%		14.72%		18.12%		3.74%
12					=		=		=		=		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$1,419,348	2.39%	\$1,453,296	30.98%	\$1,903,458	14.56%	\$2,180,629	3.84%	\$2,264,438	13.15%	\$2,562,209	3.64%	\$2,655,493
16	Overtime Dollars	228,599	-41.83%	132,967	49.92%	199,347	30.83%	260,797	66.69%	434,723	40.50%	610,804	-76.50%	143,550
17			_		_		-		-		_		_	
18	Total Labor Dollars	\$1,647,947		\$1,586,263	-	\$2,102,805		\$2,441,426		\$2,699,161	_	\$3,173,013	_	\$2,799,043
19														
20 21	Ratio of Overtime Dollars to	16 110/		0.150/		10 470/		11.00%		10.200/		22.040/		F 410/
	Straight-Time Dollars	16.11%		9.15%	=	10.47%	=	11.96%	=	19.20%	_	23.84%	=	5.41%
22 23														
23	O&M Labor Dollars	0		0		0		0		0		0		0
25	Ratio of Labor Dollars to	· ·		Ü		Ü		Ü		Ü		Ü		Ü
26	Total Labor Dollars	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
27			=		=		=		=		=		_	
28														
29	Total Employee Benefits	675,956	-10.92%	602,140	14.43%	689,046	-11.06%	612,810	6.09%	650,160	63.60%	1,063,694	-4.88%	1,011,747
30	Employee Benefits Expensed	0		0		0		0		0		0		0
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	0.00%		0.00%	_	0.00%	-	0.00%	-	0.00%	_	0.00%	_	0.00%
33														
34														
35	Total Payroll Taxes	140,547	-11.80%	123,961	-12.79%	108,111	26.78%	137,064	-6.44%	128,240	95.01%	250,076	-7.10%	232,322
36	Payroll Taxes Expensed	0		0		0		0		0		0		0
37 38	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
39	to rotal rayion raxes	0.00%		0.00%	-	0.00%	•	0.00%	•	0.00%	_	0.00%	_	0.00%
39 40														
41	Average Employee Levels	0		0		0		0		0		0		0
42	0		=		=		=		=		=		=	
43	Year-End Employee Levels	0		0		0		0		0		0		0
44			-		=		-		-		_		=	

Kentucky American Water Company Case No. 2018-00358 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period

Version: __Original_X_Updated__Revised

Description Company 94 Unadjusted Adjustments Adjustments Adjustments	Line		Total	Jurisdictional	Jurisdictional		Jurisdictional	
Title of Executive: President	No.	Description	Company	%	Unadjusted	Adjustments	Adjusted	
Title of Pecucity President								
State Pare	3	Title of Executive: President						
Total Salary	4							
Total Compensation 239,129 239,129 0 \$2,23,129	-							
Sub-total A80,308 A80,308 O A80,308	6	•		100.00%		\$0		
	7	Other Allowances and Compensation						
		Sub-total	480,308		480,308	0	480,308	
Pension 8,788 8,788 0 8,798 13,967 0 13,967 13,967 0 13,967 13,967 0 13,967 13,96								
13 Scrip Insurance 13,967 13,967 0 13,967 13,967 13,967 13,967 13,967 13,967 13,967 13,967 13,967 13,967 13,967 14,346 1								
Defined Contribution Plan O O O O								
101-K Plan 4,346 2,7112 0 2,7112 1 1 1 1 1 1 1 1 1								
Sub-total 17,112 27,112 0 27,112 1 1 1 1 1 1 1 1 1								
Payroll Taxes:								
Payroll Taxes;		Sub-total	27,112		27,112	0	27,112	
F.I.C.A 36,744 36,744 0 36,744 Federal Unemployment 28 28 0 28 Sub-total 37,311 0 37,311 Sub-total 5544,732 50 \$544,732 Sub-total 526,554 100,00% \$226,554 50 \$226,554 Sub-total 419,125 419,125 0 419,125 Sub-total 419,125 0 419,125 Sub-total 419,125 100,00% 100,00% 100,00% Sub-total 419,125 100,00% 100,00% 100,00% Sub-total 419,125 100,00% 100,00% 100,00% Sub-total 5,664 5,664 0 5,664 Sub-total 23,719 23,719 0 23,719 Sub-total 23,719 32,063 32,063 0 32,063 Sub-total 32,063 32,063 0 32,063 Sub-total 32,173 32,173 0 32,173 Sub-total 32,173 32,173 32,173 32,173 32,173 Sub-total 32,173 32,173 32,173 32,173 32,173 Sub-total 32,173 32,173 32,173 32,173 Sub-total 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173 32,173								
Federal Unemployment 28 28 0 28			25.74					
State Unemployment S40 37,311 37,311 0 37,311								
Sub-total 37,311 37,311 0 37,311		· ·						
Total Compensation and Taxes \$544,732 \$0 \$544,732								
Total Compensation and Taxes		Sub-total	37,311		37,311		37,311	
Part		Total Componentian and Tayor	¢E44.722		¢544.722	¢0	¢544.722	
Forecasted Period:		Total Compensation and Taxes	\$544,752		\$344,732	30	3344,732	
Forecasted Period: Total Salary \$226,554 100.00% \$226,554 \$0 \$226,554 Sub-total Su								
27 Total Salary \$226,554 100.00% \$226,554 \$0 \$226,554 28 Other Allowances and Compensation 192,571 0 \$192,571 0 \$192,571 29 Sub-total 419,125 0 419,125 0 419,125 30 Employee Benefits: 31 Employee Benefits: 32 Pension 8,798 0 8,798 33 Group Insurance 9,257 0 9,257 34 Defined Contribution Plan 0 0 0 0 35 401-K Plan 5,664 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 Payroll Taxes: 39 F.I.C.A. 32,063 32,063 0 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82		Farranda d Davidado						
28 Other Allowances and Compensation 192,571 192,571 0 \$192,571 29 Sub-total 419,125 0 419,125 30 30 31 Employee Benefits: 32 Pension 8,798 8,798 0 8,798 33 Group Insurance 9,257 0 9,257 0 9,257 34 Defined Contribution Plan 0 0 0 0 0 0 35 401-K Plan 5,664 5,664 0 5,664 36 Sub-total 23,719 0 23,719 38 Pavroll Taxes: 39 F.I.C.A. 32,063 32,063 0 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82 42 Sub-total 32,173 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$0 \$475,016			\$226 554	100.00%	\$226.554	\$n	\$226 554	
29 Sub-total 419,125 0 419,125 30 Imployee Benefits: 31 Employee Benefits: 32 Pension 8,798 0 8,798 33 Group Insurance 9,257 0 9,257 34 Defined Contribution Plan 0 0 0 0 35 401-K Plan 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 38 Pavroll Taxes; 39 F.I.C.A. 32,063 32,063 0 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 0 82 42 Sub-total 32,173 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$0 \$475,016		•		100.00%				
Semployee Benefits: Semployee Benefit: Semployee Benef								
Semployee Benefits: Semployee Benefit: Semployee Benef		Sub-total	419,123		419,123		419,123	
32 Pension 8,798 8,798 0 8,798 33 Group Insurance 9,257 0 9,257 34 Defined Contribution Plan 0 0 0 35 401-K Plan 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 37 0 23,719 38 Pavroll Taxes: 32,063 0 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016		Employee Benefits:						
33 Group Insurance 9,257 9,257 0 9,257 34 Defined Contribution Plan 0 0 0 0 35 401-K Plan 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 32,019 0 23,719 38 Pavroll Taxes: 32,063 0 32,063 40 Federal Unemployment 28 0 28 41 State Unemployment 82 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016			8.798		8.798	0	8.798	
34 Defined Contribution Plan 0 0 0 35 401-K Plan 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 0 23,719 0 23,719 38 Pavroll Taxes: 32,063 0 32,063 40 Federal Unemployment 28 0 28 41 State Unemployment 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016								
35 401-K Plan 5,664 5,664 0 5,664 36 Sub-total 23,719 0 23,719 37 37 37 37 37 38 Payroll Taxes: 32,063 0 32,063 39 F.I.C.A. 32,063 0 32,063 40 Federal Unemployment 28 0 28 41 State Unemployment 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016 45								
36 Sub-total 23,719 0 23,719 37 38 Payroll Taxes: 39 F.I.C.A. 32,063 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82 42 Sub-total 32,173 32,173 0 32,173 43 44 Total Compensation and Taxes \$475,016 \$475,016								
37 38								
38 Payroll Taxes: 39 F.I.C.A. 32,063 0 32,063 40 Federal Unemployment 28 0 28 41 State Unemployment 82 0 82 42 Sub-total 32,173 0 32,173 43 44 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016								
39 F.I.C.A. 32,063 32,063 0 32,063 40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016		Payroll Taxes:						
40 Federal Unemployment 28 28 0 28 41 State Unemployment 82 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016 45			32,063		32,063	0	32,063	
41 State Unemployment 82 82 0 82 42 Sub-total 32,173 0 32,173 43 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016 45								
42 Sub-total 32,173 0 32,173 43 44 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016	41	· ·				0		
44 Total Compensation and Taxes \$475,016 \$475,016 \$0 \$475,016 45	42		32,173		32,173	0	32,173	
45	43							
	44	Total Compensation and Taxes	\$475,016		\$475,016	<u> </u>	\$475,016	
46	45							
	46							

Kentucky American Water Company Case No. 2018-00358 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: February 28, 2019 (Base Period) FOR THE TWELVE MONTHS ENDED: June 30, 2020 (Forecast Period)

Data: X Base Period X Forecast Period Version: __Original_X_Updated__Revised

46

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	
1	Description	Company	/0	Ollaujusteu	Aujustinents	Aujusteu	
2							
3	Title of Executive: Vice President Operations						
4	·						
5	Base Period:						
6	Total Salary	\$158,011	100.00%	\$158,011	\$0	\$158,011	
7	Other Allowances and Compensation	48,624	<u> </u>	\$48,624	0	\$48,624	
8 9	Sub-total	206,635		206,635	0	206,635	
10	Employee Benefits:						
11	Pension	0		0	0	0	
12	Group Insurance	13,416		13,416	0	13,416	
13	Defined Contribution Plan	8,120		8,120	0	8,120	
14	401-K Plan	5,897		5,897	0	5,897	
15	Sub-total	27,434		27,434	0	27,434	
16							
17	Payroll Taxes:						
18	F.I.C.A.	10,963		10,963	0	10,963	
19	Federal Unemployment	42		42	0	42	
20	State Unemployment	122		122	0	122	
21	Sub-total	11,127		11,127	0_	11,127	
22		40.00.00		40.15.105	40	40.5.405	
23	Total Compensation	\$245,196		\$245,196	\$0	\$245,196	
24							
25							
26	Forecasted Period:	161.047	100.00%	¢161.047	\$	\$161,047	
27	Total Salary	161,047	100.00%	\$161,047	\$ -		
28	Other Allowances and Compensation	48,314		48,314	0	\$48,314	
29	Sub-total Sub-total	209,361		209,361		209,361	
30	Franksia Parafita						
31 32	Employee Benefits: Pension	0		\$0	0	0	
33	Group Insurance	20,620		20,620	0	20,620	
34	Defined Contribution Plan	8,455		8,455	0	8,455	
35	401-K Plan	7,730		7,730	0	7,730	
36	Sub-total	36,806		36,806	0	36,806	
37	555 (516)	30,000		30,000			
38	Payroll Taxes:						
39	F.I.C.A.	10,997		10,997	0	10,997	
40	Federal Unemployment	42		42	0	42	
41	State Unemployment	122		122	0	122	
42	Sub-total	11,161		11,161	0	11,161	
43							
44	Total Compensation	\$257,328		\$257,328	\$0	\$257,328	
45							

EXHIBIT 37 SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

H Gross Revenue Conversion Factor

For electronic version, see KAW_APP_EX37H_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Computation of the Gross Revenue Conversion Factor for the Forecast Period

Data: X_Base Period X_Forecast Period Version: __Original_ X_Updated __Revised

Exhibit 37, Schedule H

Exhibits - Actuals Update & Slippage\[KAWC 2018 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H

Witness: M. Schwarzell

		Gross			
		Revenue	Percent of		
	Total	Conversion	Total	Workpaper	
Gross Revenue Conversion Factor Calculation	Rate	Factor %	Conversion Factor	Reference	Excel Reference
Gross Income from Revenue		100.0000%			
ess: Bad Debt Rate/ Uncollectible Expense	0.9141%	0.9141%	3.5450%	W/P - 3-10	O&M\[KAWC 2018 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
ess: PSC / Utility Reg Assessment Fee	0.2000%	0.2000%	0.7756%	W/P - 5-2	O&M\[KAWC 2018 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
let Income After Uncollectibles & Reg Assessment Fees		98.8859%			
	_				
ess: State Income Tax @ 5.0%	5.00%	4.9443%	19.1742%		
let Income After Uncollectibles, Reg Assessment Fees & State Tax		93.9416%			
	_				
ess: Federal income Tax @ 21%	21.00%	19.7277%	76.5052%		
				•	
let Income After Uncollectibles, Reg Assessment Fees, & State &					
ederal Income Taxes:		74.2139%	100.0000%		
	=				
Gross Revenue Conversion Factor (1 / Line 13)		134.7457%			
• • • •	=				
e e i	ross Income from Revenue ess: Bad Debt Rate/ Uncollectible Expense ess: PSC / Utility Reg Assessment Fee et Income After Uncollectibles & Reg Assessment Fees ess: State Income Tax @ 5.0% et Income After Uncollectibles, Reg Assessment Fees & State Tax ess: Federal income Tax @ 21% et Income After Uncollectibles, Reg Assessment Fees, & State &	Gross Revenue Conversion Factor Calculation Rate ross Income from Revenue ess: Bad Debt Rate/ Uncollectible Expense ess: PSC / Utility Reg Assessment Fee 0.2000% et Income After Uncollectibles & Reg Assessment Fees ess: State Income Tax @ 5.0% et Income After Uncollectibles, Reg Assessment Fees & State Tax ess: Federal income Tax @ 21% 21.00% et Income After Uncollectibles, Reg Assessment Fees, & State & State Income Tax @ 21% et Income After Uncollectibles, Reg Assessment Fees, & State & State Income Taxes:	Gross Revenue Conversion Factor Calculation Rate 100.0000% 100.0000% 100.9141% 1	Gross Revenue Conversion Factor Calculation Rate Factor % Conversion Factor 100.0000% Pass: Bad Debt Rate/ Uncollectible Expense Pass: PSC / Utility Reg Assessment Fee Pass: PSC / Utility Reg Assessment Fee Pass: State Income After Uncollectibles & Reg Assessment Fees Pass: State Income Tax @ 5.0% Pass: Federal income Tax @ 21% Pass: Federal Income Tax @ 21% Pass: Federal Income Tax & State	Gross Revenue Conversion Factor Calculation Rate Factor % Conversion Factor Reference 100.0000% Pass: Bad Debt Rate/ Uncollectible Expense Pass: Bad Debt Rate/ Uncollectible Expense Pass: PSC / Utility Reg Assessment Fee Pass: PSC / Utility Reg Assessment Fee Pass: State Income After Uncollectibles & Reg Assessment Fees Pass: State Income Tax @ 5.0% Pass: Federal income Tax @ 21% Pass: State & Pass Pass Pass Pass Pass Pass Pass Pa

EXHIBIT 37 SCHEDULE I

COMPARATIVE INCOME STATEMENTS, REVENUE STATISTICS AND SALES STATISTICS FOR FIVE MOST RECENT CALENDAR YEARS, THE BASE PERIOD, FORECASTED PERIOD AND TWO CALENDAR YEARS BEYOND THE FORECAST PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
I-1	Comparative Income Statement
I-2	Revenue Statistics - Total Company
I-3	Sales Statistics - Total Company
I-4	Revenue Statistics - Jurisdictional
I-5	Sales Statistics - Jurisdictional

The forecast does not include projection of the current rate case.

For electronic version, see KAW_APP_EX37I_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE INCOME STATEMENT Forecast Year for the 12 Months Ended June 30, 2020

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: SCH C

Exhibit 37, Schedule I-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch I 1

															Projected Year	s
		Water only		Water only		Water only		Water only		Water only				Water only	Water only	Water only
Line		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		Base	Forecasted	12 Mos Dec	12 Mos Dec	12 Mos Dec
No.	Description	2013	% Change	2014	% Change	2015	% Change	2016	% Change	2017	% Change	Period	Period	2020	2021	2022
1	On anting Day	¢ 02 242 220	C 100/	¢00.426.562	2.000/	¢ 00 002 022	4.470/	¢04.005.435	2.070/	¢07.774.604	7.120/	\$90.802.120	¢07.064.034	¢07 630 507	¢07 FF2 020	ć07 247 24C
2	Operating Revenues	\$83,342,330	6.10%	\$88,426,563	2.69%	\$90,803,923	4.47%	\$94,865,125	3.07%	\$97,774,694	-7.13%	\$90,802,120	\$87,964,824	\$87,629,587	\$87,552,039	\$87,217,316
4	Operating Expenses															
5	Operation & Maintenance	32,777,280	-2.94%	31,812,785	5.96%	33,707,989	0.44%	33,856,774	0.01%	33,859,948	3.07%	34,898,840	37,108,385	36,954,842	36,359,538	36,924,829
6	Depreciation	13,088,692	3.84%	13,591,697	-1.75%	13,354,360	8.99%	14,554,779	7.37%	15,627,305	4.49%	16,329,287	18,417,592	18,451,915	19,212,837	19,783,428
7	Amortization	223,090	5.00%	234,233	1.76%	238,345	2.18%	243,544	8.52%	264,286	1.92%	269,362	288,004	278,892	278,892	278,892
8	Taxes Other	5,052,856	13.86%	5,753,035	14.07%	6,562,434	-3.66%	6,321,985	-3.21%	6,118,875	29.58%	7,929,013	7,820,844	7,043,077	7,208,963	7,300,426
9	State Income Taxes	1,076,746	40.50%	1,512,816	24.40%	1,882,005	-10.27%	1,688,785	0.21%	1,692,276	-46.53%	904,875	469,467	574,616	533,539	531,500
10	Federal Income Taxes	7,352,175	16.91%	8,595,229	2.19%	8,783,553	6.04%	9,314,184	28.10%	11,931,047	-79.42%	2,455,629	1,442,863	2,449,678	2,274,563	2,265,867
11		'														
12	Total Operating Expenses	59,570,839	3.24%	61,499,795	4.93%	64,528,687	2.25%	65,980,053	5.33%	69,493,737	-9.65%	62,787,006	65,547,156	65,753,020	65,868,332	67,084,941
13																
14	Operating Income	23,771,491	13.27%	26,926,768	-2.42%	26,275,236	9.93%	28,885,073	-2.09%	28,280,957	-0.94%	28,015,114	22,417,668	21,876,567	21,683,707	20,132,376
15																
16	AFUDC	1,139,458	-60.26%	452,869	143.85%	1,104,334	40.39%	1,550,345	-44.30%	863,609	34.49%	1,161,426	548,003	946,350	523,730	734,017
17	Other Income	(1,495)	-2174.44%	31,020	836.12%	290,389	-107.90%	(22,930)	-28862.86%	6,595,362	-70.28%	1,960,370	0	1,386,939	1,476,626	1,558,222
18																
19	Total Other Income	1,137,963	-57.48%	483,890	188.23%	1,394,723	9.51%	1,527,415	388.34%	7,458,971	-58.15%	3,121,796	548,003	2,333,289	2,000,356	2,292,240
20		24.000.454	40.040/	27.440.657	0.050/	27.660.050	0.040/	20 442 400	47.520/	25 720 020	42.000/	24 426 040	22.055.674	24 200 056	22 524 252	22 424 645
21	Income before Deductions	24,909,454	10.04%	27,410,657	0.95%	27,669,959	9.91%	30,412,488	17.52%	35,739,928	-12.88%	31,136,910	22,965,671	24,209,856	23,684,063	22,424,615
22	Income Deductions															
23 24	Interest on Long-Term Debt	11,905,251	1.90%	12,131,893	0.05%	12,137,764	-1.24%	11,987,128	1.95%	12,220,355	1.08%	12,351,936	12,695,086	12,865,551	12,867,297	13,015,589
25	Amort of Debt Expense	88,987	2.00%	90,765	15.91%	105,201	2.19%	107,501	3.35%	111,107	5.63%	117,367	78,753	116,866	116,866	116,866
26	Interest on Bank Debt	46,483	9.91%	51,090	93.84%	99,035	108.70%	206,688	-24.82%	155,392	122.68%	346,031	346,031	298,834	370,281	279,438
27	Other Interest	595	-99.80%	,	23214690%	271,613	-137.45%	(101,726)	-100%	133,392	-100%	0	0	298,834	370,281	279,438
28	Miscellaneous Amortization	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	-1.07%	(420)	0	0	0	0
29	Other Deductions	48,128	-1570.53%	(707,734)	-118.24%	129,065	-20%	103,482	1687.51%	1,849,742	-92.16%	145,074	0	126,000	100,000	100,000
30	other beddetions	40,120	1370.3370	(707,734)	110.24/0	125,005	2070	103,402	1007.5170	1,043,742	32.10/0	143,074		120,000	100,000	100,000
31	Total Income Deductions	12,089,020	-4.33%	11,565,591	10.17%	12,742,254	-3.45%	12,302,649	16.53%	14,336,360	-9.60%	12,959,988	13,119,869	13,407,251	13,454,444	13,511,894
32		12,000,020			20.2770	,,	3370	,552,545	20.0070	,555,500	3.0070	,555,566	_0,110,000	10, .0.,231	_0,.0.,,,	_3,511,534
33	Net Income	\$12,820,434	23.59%	\$15,845,067	-5.79%	\$14,927,706	21.32%	\$18,109,839	18.19%	\$21,403,568	-15.08%	\$18,176,922	\$9,845,801	\$10,802,605	\$10,229,620	\$8,912,722
			_	•		_	_	_				•				

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended February 28, 2019

Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: ____ Original ____X_ Updated _____ Revised

47 48 Exhibit 37 - Schedule I-2 Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

Witness Responsible: Melissa Schwarzell

Line							Base	Forecasted	3 Pro	jected Calendar Yea	<u> </u>
No.	Description	2013	2014	2015	2016	2017	Period	Period	2020	2021	2022
1											
2	Revenue by Customer Class:										
3	Residential	\$43,937,951	\$48,131,477	\$48,400,459	\$50,340,912	\$52,341,312	\$49,710,860	\$47,551,195	\$47,412,477	\$47,189,394	\$46,956,449
4	Commercial	20,548,912	21,763,177	22,827,850	23,439,618	24,241,979	22,807,771	21,663,947	21,602,068	21,500,308	21,398,938
5	Industrial	2,153,373	2,344,924	2,580,685	2,847,824	2,983,505	2,891,876	2,515,892	2,477,834	2,477,834	2,477,834
6	Other Public Authorities	6,202,288	6,208,935	6,108,846	6,582,390	6,249,568	6,189,331	5,703,374	5,703,374	5,703,374	5,703,374
7	Other Water Utilities	1,673,395	2,058,451	1,965,970	2,216,409	2,110,436	1,899,571	1,711,088	1,717,018	1,717,018	1,717,018
8	Miscellaneous	30,747	124,654	157,149	154,578	141,340	(1,272,604)	60,282	60,282	60,282	60,282
9	Fire Service	5,689,424	6,465,080	6,488,897	6,630,239	6,920,455	6,654,481	6,275,830	6,256,678	6,256,678	6,256,678
10											
11	Total	\$80,236,091	\$87,096,697	\$88,529,856	\$92,211,971	\$94,988,595	\$88,881,285	\$85,481,609	\$85,229,731	\$84,904,889	\$84,570,574
12								<u> </u>			
13	Number of Customers:										
14	12-Month Average:										
15	Residential	112,448	113,980	115,526	116,876	118,099	119,520	121,394	121,889	122,897	123,905
16	Commercial	8,900	8,904	8,925	9,005	9,076	9,092	9,110	9,111	9,111	9,111
17	Industrial	24	25	26	27	30	30	29	28	28	28
18	Other Public Authorities	534	530	544	550	691	739	748	748	748	748
19	Other Water Utilities	12	14	15	15	15	14	14	14	14	14
20	Miscellaneous	3	16	24	29	34	40	39	39	39	39
21	Fire Service	2,115	2,132	2,222	2,250	2,306	2,364	2,362	2,362	2,362	2,362
22					_,	_,				_,-,	
23	Total	124,037	125,600	127,282	128,752	130,251	131,799	133,696	134,190	135,198	136,206
24											
25											
26	End of Period:										
27	Residential	113,777	114,534	116,165	117,366	118,448	119,785	121,874	122,379	123,391	124,403
28	Commercial	8,920	8,910	8,931	9,005	9,083	9,043	9,132	9,094	9,094	9,094
29	Industrial	24	25	27	28	30	3,043	28	28	28	28
30	Other Public Authorities	530	528	548	549	721	748	748	748	748	748
31	Other Water Utilities	12	15	15	15	15	14	14	14	14	14
32	Miscellaneous	16	16	27	30	35	40	39	39	39	39
33	Fire Service	2,117	2,183	2,240	2,258	2,336	2,379	2,362	2,361	2,361	2,361
34	File Service	2,117	2,103	2,240	2,236	2,330	2,379	2,302	2,301	2,301	2,301
34 35	Total	125,396	126,211	127.052	129,251	130,668	132,040	124 107	134,663	135,675	126 607
	TOLAI	123,396	120,211	127,953	129,231	150,008	132,040	134,197	134,003	155,075	136,687
36											
37	August Bausaus C										
38	Average Revenue per Customer:	6204	6422	6440	6424	6443	¢44.C	6202	6200	ćac.	6270
39	Residential	\$391	\$422	\$419	\$431	\$443	\$416	\$392	\$389	\$384	\$379
40	Commercial	2,309	2,444	2,558	2,603	2,671	2,509	2,378	2,371	2,360	2,349
41	Industrial	89,413	93,797	101,203	104,507	99,450	95,863	88,277	88,494	88,494	88,494
42	Other Public Authorities	11,606	11,711	11,235	11,973	9,041	8,376	7,625	7,625	7,625	7,625
43	Other Water Utilities	137,539	149,706	131,065	147,761	140,696	135,684	122,221	122,644	122,644	122,644
44	Miscellaneous	9,461	8,042	6,525	5,270	4,178	(31,487)	1,546	1,546	1,546	1,546
45	Fire Service	2,690	3,032	2,920	2,947	3,001	2,815	2,657	2,649	2,649	2,649
46											

Note: Revenue data represents billed revenues only and does not reflect additional revenues from the current or future rate filings.

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY

Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: _____ Original _____X_ Updated _____ Revised

Exhibit 37 - Schedule I-3

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

								nevenues (INAVVC	2010 Nate Case	Witness Responsible: Mel	
Line No.	Description	2013	2014	2015	2016	2017	Base Period	Forecasted Period	2020	3 Projected Calendar Years 2021	2022
1 2	Revenue by Customer Class:										
3	Residential										
4	Commercial										
5	Industrial										
6	Other Public Authorities										
7	Other Water Utilities										
8	Miscellaneous										
9	Fire Service										
10	THE SELVICE										
11	Total		ALL COMPANY OPE	DATIONS ARE ILIDIS	DICTIONAL						
12	Total		ALL COMPANY OFE	RATIONS ARE JURIS	DICTIONAL						
13	Number of Customers:										
14	12-Month Average:										
15	Residential										
16	Commercial										
17	Industrial										
18	Other Public Authorities										
19	Other Water Utilities										
20	Miscellaneous										
21	Fire Service										
22											
23	Total										
24											
25											
26	End of Period:										
27	Residential										
28	Commercial										
29	Industrial										
30	Other Public Authorities										
31	Other Water Utilities										
32	Miscellaneous										
33	Fire Service										
34											
35	Total										
36											
37											
38	Average Revenue per Customer:										
39	Residential										
40	Commercial										
41	Industrial										
42	Other Public Authorities										
43	Other Water Utilities										
44	Miscellaneous										
45	Fire Service										

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY Base Year for the 12 Months Ended February 28, 2019

Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: ____ Original ____X_ Updated _____ Revised

Exhibit 37 - Schedule I-4

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

Witness Responsible: Melissa Schwarzell

Line No.	Description	2013	2014	2015	2016	2017	Base Period	Forecasted Period	3 Projected Calendar Years 2020 2021		<u>s</u> 2022
1	Description	2013	2014	2013	2010	2017	renou	renou	2020	2021	2022
2	Sales by Customer Class:										
3	Residential	5,615,124	5,802,958	5,870,951	5,954,950	5,721,394	5,621,565	5,631,655	5,593,795	5,519,543	5,443,306
4	Commercial	3,559,203	3,696,861	3,891,043	3,935,585	3,822,737	3,752,835	3,798,369	3,786,185	3,763,302	3,740,418
5	Industrial	527,416	568,237	630,051	674,845	657,921	665,212	617,725	607,799	607,799	607,799
6	Other Public Authorities	1,314,573	1,268,042	1,279,460	1,333,599	1,165,425	1,196,739	1,165,872	1,165,872	1,165,872	1,165,872
7	Other Water Utilities	378,358	463,821	448,914	500,372	466,439	444,645	426,827	426,827	426,827	426,827
8	Miscellaneous	2,225	2,429	25,418	20,147	2,019	7,800	3,153	3,153	3,153	3,153
9											
10	Total	11,396,899	11,802,347	12,145,837	12,419,497	11,835,936	11,688,795	11,643,601	11,583,631	11,486,496	11,387,376
11											
12											
13	Number of Customers:										
14	12-Month Average:										
15	Residential	112,448	113,980	115,526	116,876	118,099	119,520	121,394	121,889	122,897	123,905
16	Commercial	8,900	8,904	8,925	9,005	9,076	9,092	9,110	9,111	9,111	9,111
17	Industrial	24	25	26	27	30	30	29	28	28	28
18	Other Public Authorities	534	530	544	550	691	739	748	748	748	748
19	Other Water Utilities	12	14	15	15	15	14	14	14	14	14
20	Miscellaneous	3	16	24	29	34	40	39	39	39	39
21	T-+-I	121.022	122.460	125.050	126 502	127.045	120 125	121 224	121 020	122.026	122.044
22	Total	121,922	123,468	125,059	126,502	127,945	129,435	131,334	131,828	132,836	133,844
23											
24 25	End of Period:										
26	Residential	113,777	114,534	116,165	117,366	118,448	119,785	121,874	122,379	123,391	124,403
27	Commercial	8,920	8,910	8,931	9,005	9,083	9,043	9,132	9,094	9,094	9,094
28	Industrial	24	25	27	28	30	31	28	28	28	28
29	Other Public Authorities	530	528	548	549	721	748	748	748	748	748
30	Other Water Utilities	12	15	15	15	15	14	14	14	14	14
31	Miscellaneous	16	16	27	30	35	40	39	39	39	39
32											
33	Total	123,279	124,028	125,713	126,993	128,332	129,661	131,835	132,302	133,314	134,326
34			·	·	· · · · · · · · · · · · · · · · · · ·	<u> </u>	· · · · · · · · · · · · · · · · · · ·		·	<u> </u>	
35											
36											
37	Average Sales per Customer:										
38	Residential	50	51	51	51	48	47	46	46	45	44
39	Commercial	400	415	436	437	421	413	417	416	413	411
40	Industrial	21,900	22,730	24,708	24,765	21,931	22,051	21,675	21,707	21,707	21,707
41	Other Public Authorities	2,460	2,392	2,353	2,426	1,686	1,620	1,559	1,559	1,559	1,559
42	Other Water Utilities	31,098	33,732	29,928	33,358	31,096	31,760	30,488	30,488	30,488	30,488
43	Miscellaneous	685	157	1,055	687	60	193	81	81	81	81
44											
45											

47 Note: Sales are stated in 1000 Gallons

46

KENTUCKY AMERICAN WATER COMPANY Case No. 2018-00358 REVENUE STATISTICS - TOTAL COMPANY

Base Year for the 12 Months Ended February 28, 2019 Forecast Year for the 12 Months Ended June 30, 2020

Type of Filing: _____ Original _____X_ Updated _____ Revised

Exhibit 37 - Schedule I- 5

Revenues\[KAWC 2018 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5).xlsx]Exh Sch. I

1 2 Sales by 3 Reside 4 Comm Industri 6 Other 7 Other 8 Miscel 9 1.0 Total 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.	cription										
2 Sales by 3 Reside 4 Comm 1ndust 5 Nter 7 Other 7 Other 8 Miscel 9 10 Total 11 12 13 Number 14 12-Mont		2013	2014	2015	2016	2017	Base Period	Forecasted Period	<u>3 F</u> 2020	rojected Calendar Years 2021	2022
3 Reside 4 Comm 5 Industi 6 Other 7 Other 8 Miscel 9 10 Total 11 12 13 Number 14 12-Mont	C 1 CI										
4 Comm 5 Industr 6 Other 7 Other 8 Miscel 9 10 Total 11 12 13 Number 14 12-Mont	Customer Class:										
5 Industi 6 Other 7 Other 8 Miscel 9 10 Total 11 12 13 <u>Number</u> 14 12-Mont	ential										
6 Other 7 Other 8 Miscel 9 10 Total 11 12 12 13 <u>Number</u> 14 12-Mont	nercial										
7 Other 18 Miscel 19 10 Total 11 12 13 Number 14 12-Mont	trial										
8 Miscel 9 10 Total 11 12 13 <u>Number</u> 14 <u>12-Mont</u>	Public Authorities										
9 1.0 Total 1.1 1.2 1.3 <u>Number</u> 1.4 <u>12-Mont</u>	Water Utilities										
10 Total 11 12 13 <u>Number</u> 14 <u>12-Mon</u>	ellaneous										
11 12 13 <u>Number</u> 14 <u>12-Mon</u> t											
12 13 <u>Number</u> 14 <u>12-Mon</u> t											
Number 14 <u>12-Mont</u>			ALL COMPANY OPE	RATIONS ARE JURIS	SDICTIONAL						
14 <u>12-Mont</u>											
	r of Customers:										
.5 Reside	nth Average:										
L6 Comm	nercial										
L7 Indust	trial										
	Public Authorities										
	Water Utilities										
	ellaneous										
21											
22 Total											
23											
24											
25 End of P											
26 Reside											
27 Comm											
28 Industr											
	Public Authorities										
	Water Utilities										
	ellaneous										
32											
33 Total											
34											
35											
36											
	e Revenue per Customer:										
88 Reside											
39 Comm											
10 Industr											
	Public Authorities										
	Water Utilities										
	ellaneous										
14											
15											
16 17 Noto: Co	ales are stated in 1000 Gallons										

EXHIBIT 37 SCHEDULE J

COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description								
J-1	Cost of Capital Summary - 13 Month Average for Forecast Period								
J-2	Cost of Capital Summary - End of Forecast Period and Base Period								
J-3	Embedded Cost of Short-Term Debt								
J-4	Embedded Cost of Long-Term Debt								
J-5	Embedded Cost of Preferred Stock								

For electronic version, see KAW_APP_EX37J_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary 13-Month Average For Forecast Period Ending June 30, 2020

Data: Base Period _X_ Forecasted Period	Exhibit 37, Schedule J-1
Type of Filing: OriginalX Updated Revised	Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-1
	Witness Responsible: Scott Rungren
	Page 1 of 1

Lina	Class of		13-Month			۸ ما:مده ما		13-Month
Line	Class of		Average Net			Adjusted		Average
No.	Capital	Reference	Carrying Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$10,308,270	2.274%	\$4,656	\$10,312,926	2.585%	0.060%
3								
4	Long-Term Debt	W/P - 7-4	220,061,621	48.546%	99,397	220,161,018	5.870%	2.850%
5								
6	Preferred Stock	W/P - 7-5	2,243,465	0.495%	1,014	2,244,479	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	220,689,002	48.685%	99,682	220,788,683	10.800%	5.260%
9					· ·			
10	Total Capital		\$453,302,359	100.000%	\$204,748	\$453,507,107		8.210%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$204,748					

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary As of June 30, 2020

Data:	_ Base Peri	od _X_ I	orec	aste	d Period	
Type of Fi	ling:	Origina	al:	X	Updated	 Revised

Exhibit 37, Schedule J-2

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Scott Rungren

Page 1 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 1	\$22,286,089	4.775%	\$8,085	\$22,294,174	2.361%	0.110%
3								
4	Long-Term Debt	J-3, Page 1	220,513,483	47.245%	79,999	220,593,482	5.860%	2.770%
5								
6	Preferred Stock	J-4, Page 1	2,243,659	0.481%	814	2,244,473	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	221,701,593	47.499%	80,430	221,782,023	10.800%	5.130%
9					_			
10	Total Capital		\$466,744,823	100.000%	\$169,328	\$466,914,151		8.050%
11								
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	\$169,328					

Kentucky American Water Company Case No. 2018-00358 Cost of Capital Summary As of February 28, 2019

Data: _X_ Base Perio	od For	ecaste	ed Period	
Type of Filing:	Original _	_X	Updated	Revised

Exhibit 37, Schedule J-2

Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Scott Rungren

Page 2 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$22,760,941	5.215%	\$13,756	\$22,774,697	2.837%	0.150%
3								
4	Long-Term Debt	J-3, Page 2	204,313,966	46.811%	123,477	204,437,443	5.990%	2.800%
5								
6	Preferred Stock	J-4, Page 2	2,243,144	0.514%	1,356	2,244,500	8.510%	0.040%
7								
8	Common Equity	W/P - 7-6	207,151,311	47.461%	125,192	207,276,503	10.800%	5.130%
9								
10	Total Capital		\$436,469,361	100.000%	\$263,781	\$436,733,142		8.120%
11						_		
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$263,781					

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Short-Term Debt As of June 30, 2020

Data: ____ Base Period _X_ Forecasted Period Exhibit 37, Schedule J-3

Type of Filing: _____ Original __X_ Updated ____ Revised Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Scott Rungren

Page 1 of 2

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$22,286,089	2.361%	\$526,190
5					
6					
7	Weighted Cost of Short-Term Debt		2.361%		

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Short-Term Debt As of February 28, 2019

Data: _X_ Base Period ___ Forecasted Period Exhibit 37, Schedule J-3

Type of Filing: ____ Original __X_ Updated ___ Revised Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Scott Rungren

Page 2 of 2

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$22,760,941	2.837%	\$645,705
5					
6					
7	Weighted Cost of Short-Term Debt		2.837%		

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Long-Term Debt As of June 30, 2020

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: ____ Original __X__ Updated _____ Revised
Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-4
Witness Responsible: Scott Rungren
Page 1 of 2

										Annual Amort.				
Line	Debt Issue	Issue	Maturity	Amount	Cost Rate	Cost Rate	Bond Rating	Annualized	Principal	of Issue	Unamortized	Unamortized	Unamortized	Carrying
No.	Type & Rate	Date	Date	Outstanding	at Issue	at Maturity	at Issue	Interest	Amount	Expense	Discount	Debt Expense	Gain/Loss	Value
1														
2														
3	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	7.006%	N/A	\$490,420	\$7,000,000	\$3,223	\$0	\$11,029	\$0	\$6,988,971
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,427	0	15,988	0	7,484,012
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,261	0	25,814	0	8,974,186
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,595	0	286,995	0	46,713,006
12	Series 6.25% Note	06/23/09	6/1/2039	45,390,000	6.250%	6.295%	N/A	2,857,301	45,390,000	20,381	0	385,647	0	45,004,353
13	Series 5.625% Note	09/10/09	09/01/39	26,000,000	5.625%	5.675%	N/A	1,475,500	26,000,000	13,002	0	249,282	0	25,750,718
14	Series 5.375% Note	06/24/10	06/01/40	26,000,000	5.375%	5.417%	N/A	1,408,420	26,000,000	10,861	0	216,369	0	25,783,631
15	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
16	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
17	Series 4.00% Note	06/15/16	06/15/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,133	36,584	47,815	0	4,988,769
18	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,244	13,899	47,062	0	4,966,836
19	Proposed 4.16% Note	05/15/19	05/01/49	16,000,000	4.160%	4.227%	N/A	676,320	16,000,000	10,667	154,000	154,000	0	16,000,000
20														
21														
22	Total Long-Term	Debt and Annualize	ed Cost	\$221,749,000				\$12,911,371	\$221,749,000	\$85,792	\$204,482	\$1,440,000	\$0	\$220,513,483
23														
24														
25	A	Annualized Cost Rate	e	5.860%										

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Long-Term Debt As of February 28, 2019

Data: _X_ Base Period ___ Forecasted Period
Type of Filing: ____ Original __X__ Updated ____ Revised
Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-4
Witness Responsible: Scott Rungren
Page 2 of 2

										Annual Amort.				
Line	Debt Issue	Issue	Maturity	Amount	Cost Rate	Cost Rate	Bond Rating	Annualized	Principal	of Issue	Unamortized	Unamortized	Unamortized	Carrying
No.	Type & Rate	Date	Date	Outstanding	at Issue	at Maturity	at Issue	Interest	Amount	Expense	Discount	Debt Expense	Gain/Loss	Value
1														
2														
3	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	7.006%	N/A	\$490,420	\$7,000,000	\$3,223	\$0	\$15,327	\$0	\$6,984,673
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,427	0	19,223	0	\$7,480,777
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,261	0	30,161	0	\$8,969,839
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,595	0	309,121	0	46,690,879
12	Series 6.25% Note	06/23/09	06/01/39	45,390,000	6.250%	6.295%	N/A	2,857,301	45,390,000	20,381	0	412,821	0	44,977,179
13	Series 5.625% Note	09/10/09	09/01/39	26,000,000	5.625%	5.675%	N/A	1,475,500	26,000,000	13,002	0	266,618	0	25,733,382
14	Series 5.375% Note	06/24/10	06/01/40	26,000,000	5.375%	5.417%	N/A	1,408,420	26,000,000	10,861	0	230,850	0	25,769,150
15	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
16	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
17	Series 4.00% Note	06/15/16	06/15/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,133	38,430	48,530	0	4,913,040
18	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,244	14,582	49,371	0	4,936,047
19														
20														
21	Total Long-Term [Debt and Annualize	d Cost	\$205,749,000				\$12,235,051	\$205,749,000	\$75,127	\$53,012	\$1,382,022	\$0	\$204,313,966
22														
23														
24	A	nnualized Cost Rate	9	5.990%										

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Preferred Stock As of June 30, 2020

Data: ____Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X__ Updated _____ Revised
Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-5
Witness Responsible: Scott Rungren

Page 1 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$6,341	\$0	\$2,243,659	\$386	8.470%	8.510%	\$190,935
6											
7											
8											
9			40.050.000	40	40.044	40	40.040.050	4000			4400.005
10	Total		\$2,250,000	\$0	\$6,341	\$0	\$2,243,659	\$386			\$190,935
11											
12											
13	Annualized Cost Rate		8.510%								

Kentucky American Water Company Case No. 2018-00358 Embedded Cost of Preferred Stock As of February 28, 2019

Data: _X_ Base Period ___ Forecasted Period

Type of Filing: _____ Original __X__ Updated _____ Revised

Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5
Capital Structure\[KAWC 2018 Rate Case - Capital Structure.xlsx]Sch J-5
Witness Responsible: Scott Rungren

Page 2 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1											
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$6,856	\$0	\$2,243,144	\$386	8.470%	8.510%	\$190,892
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$6,856	\$0	\$2,243,144	\$386			\$190,892
11											
12											
13	Annualized Cost Rate		8.510%								

EXHIBIT 37 SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNING MEASURES FOR THE TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

K Comparative Financial Data

The forecast does not include projection of the current rate case.

For electronic version, see KAW_APP_EX37K_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
DATE CERTAIN: FOR THE PERIODS INDICATED
TYPE OF FILING: ___ ORIGINAL _X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

Line		Forecasted	Base	Water Only	Water Only	Mater Only	Water Only						
No.	Description	Period	Period	Water Only 2017	Water Only 2016	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008
1													
2	Plant Data:												
3	Utility Plant in Service												
4	Intangible Plant	\$1,726,354	\$1,302,312	\$820,785	\$819,584	\$819,584	\$731,696	\$731,696	\$660,723	\$107,711	\$107,711	\$107,711	\$107,711
5	Source of Supply & Pumping Plant	100,230,464	95,924,445	92,882,347	86,521,607	83,513,197	81,888,672	84,460,965	79,966,123	53,910,303	52,364,403	15,002,102	14,957,121
6	Water Treatment Plant	111,720,302	98,100,536	95,808,909	98,441,245	77,572,344	77,192,517	86,000,538	85,510,063	110,619,131	107,824,450	60,047,045	55,468,176
7	Transmission & Distribution Plant	508,652,124	495,616,445	472,224,212	453,805,036	433,753,617	422,530,698	395,140,220	385,390,530	375,533,150	368,236,957	276,896,561	267,564,327
8	Sewer Plant	0	0	0	0	0	0	0	0	0	0	0	0
9	General Plant	66,915,886	55,894,422	54,410,562	50,407,630	47,389,535	45,378,807	47,945,084	43,107,843	36,318,699	30,801,153	28,785,576	27,371,650
10	Gross Plant	789,245,129	746,838,160	716,146,816	689,995,103	643,048,278	627,722,390	614,278,502	594,635,281	576,488,994	559,334,674	380,838,996	365,468,985
11													
12	Less: Accumulated Depreciation	197,811,983	180,658,510	143,948,248	131,081,285	141,199,706	130,096,837	136,440,486	127,487,618	116,997,882	109,120,928	100,397,576	92,378,248
13	Accumulated Amortization												
14													
15	Net Plant in Service	591,433,146	566,179,649	572,198,568	558,913,818	501,848,571	497,625,553	477,838,016	467,147,663	459,491,113	450,213,747	280,441,421	273,090,738
16													
17	Total CWIP	7,947,078	19,169,338	12,148,854	8,491,992	26,795,824	9,397,051	20,605,957	13,172,055	10,175,999	7,221,475	138,797,378	54,501,131
18													
19	Total Plant Data	\$599,380,224	\$585,348,987	\$584,347,422	\$567,405,810	\$528,644,395	\$507,022,604	\$498,443,973	\$480,319,718	\$469,667,112	\$457,435,222	\$419,238,799	\$327,591,869
20													
21													
22	% of Construction Financed Internally	43.5%	13.6%	109.9%	55.9%	118.4%	171.8%	122.3%	72.8%	110.3%	30.4%	86.2%	42.3%
23													
24													
25	Capital Structure:												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$220,061,621	\$204,313,966	\$205,693,775	\$200,707,569	\$197,999,000	\$200,249,000	\$200,249,000	\$192,390,000	\$192,390,000	\$172,390,000	\$149,490,000	\$81,200,000
28	Preferred Stock	2,243,465	2,243,144	2,250,000	2,250,000	0	0	0	0	1,445,600	1,445,600	1,445,600	1,445,600
29	Common Equity	220,689,002	207,151,311	198,660,341	186,819,140	171,248,573	167,712,960	163,767,141	159,212,836	155,289,658	150,715,659	128,444,633	93,561,588
30										•		•	
31	Total Capital	\$442,994,089	\$413,708,420	\$406,604,115	\$389,776,709	\$369,247,573	\$367,961,960	\$364,016,141	\$351,602,836	\$349,125,258	\$324,551,259	\$279,380,233	\$176,207,188

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: N/A

46

Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

Line No.	Description	Forecasted Period	Base Period	Water Only 2017	Water Only 2016	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008
1	2 C301 PC1011			2027	2020	2025	201.	2010	2012	2022	2010	2003	2000
2	Condensed Income Statement Data:												
3	Operating Revenues	\$87,964,824	\$90,802,120	\$97,774,694	\$94,865,125	\$90,803,923	\$88,426,563	\$83,342,330	\$85,689,596	\$83,016,582	\$73,761,818	\$61,710,499	\$59,774,669
4	Operating Expenses												
5	(Excluding Income Taxes)	63,634,826	59,426,502	55,870,415	54,977,083	53,863,128	51,391,750	51,141,917	50,773,919	48,923,129	47,375,401	42,703,200	39,832,456
6	State Income Taxes - Current	765,289	1,243,266	1,129,876	1,130,667	1,114,821	867,876	581,290	1,826,947	(140,666)	676,653	629,464	599,554
7	Deferred SIT - Accelerated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
8	Deferred SIT - Other	(295,821)	(338,391)	562,400	558,118	767,184	644,940	495,456	(422,568)	877,884	629,638	482,960	277,052
9	Federal Income Taxes - Current	3,623,436	5,082,034	4,803,637	2,816,627	8,573,873	3,776,789	197,027	9,812,980	(483,454)	(36,209,720)	1,535,934	3,273,479
10	Deferred FIT - Accelerated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
11	Deferred FIT - Other	(2,102,080)	(2,547,913)	7,210,315	6,582,354	294,477	4,903,237	7,239,945	(1,438,619)	4,775,154	43,850,412	4,268,422	1,926,709
12	Deferred FIT - ITC	0	0	0	0	0	0	0	0	0	0	0	0
13	Amortization of ITC	(78,492)	(78,492)	(82,905)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)	(84,797)
14		·											
15	Operating Income	22,417,668	28,015,114	28,280,957	28,885,073	26,275,236	26,926,768	23,771,491	25,221,733	29,149,332	17,524,231	12,175,316	13,950,216
16													
	AFUDC	548,003	1,161,426	863,609	1,550,345	1,104,334	452,869	1,139,458	991,925	412,080	3,370,915	4,897,575	1,918,748
18	Other Income (Deductions), Net	0	1,815,716	4,746,044	(125,987)	161,748	739,179	(49,199)	(47,482)	(429,902)	(555,333)		(269,064)
19													
20	Income Available for Fixed Charges	22,965,671	30,992,256	33,890,610	30,309,431	27,541,319	28,118,816	24,861,751	26,166,176	29,131,510	20,339,813	17,072,891	15,599,900
	Interest Charges	13,119,869	12,624,759	12,296,467	12,009,017	12,232,463	11,892,600	11,660,167	11,839,064	11,019,329	7,109,349	5,942,543	6,544,685
22													
23	Net Income	9,845,801	18,367,497	21,594,143	18,300,414	15,308,856	16,226,217	13,201,584	14,327,112	18,112,181	13,230,464	11,130,348	9,055,215
	Preferred Dividends	190,575	190,575	190,575	190,575	381,150	381,150	381,150	421,041	458,776	458,776	460,552	459,457
25						4	4	4				4	
26	Net Income to Common Equity	\$9,655,226	\$18,176,922	\$21,403,568	\$18,109,839	\$14,927,706	\$15,845,067	\$12,820,434	\$13,906,071	\$17,653,405	\$12,771,688	\$10,669,796	\$8,595,758
27													
28													
	AFUDC as a Percent of Net Income	5.57%	6.32%	4.00%	8.47%	7.21%	2.79%	8.63%	6.92%	2.28%	25.48%	44.00%	21.19%
30													
31	AFUDC as a Percent to Earnings												
32	Available for Common Equity	5.68%	6.39%	4.03%	8.56%	7.40%	2.86%	8.89%	7.13%	2.33%	26.39%	45.90%	22.32%
33	0 . (0)												
	Cost of Capital:	5.050/	F 000/	5 000/	5.050/	6 220/	C 420/	5.040/	C 450/	5 700/	. 050/	2 000/	7.400/
35	Embedded Cost of Long-Term Debt	5.86%	5.99%	6.00%	6.06%	6.23%	6.13%	6.01%	6.15%	5.73%	4.05%	3.89%	7.13%
36	Embedded Cost of Preferred Stock	8.51%	8.51%	0.00%	0.00%	0.00%	0.00%	0.00%	2.76%	5.37%	5.37%	5.37%	5.38%
37	First Characteristics												
38	Fixed Charge Coverages:	4.00	2.72	2.00		2.42	2.24	2.05	2.02	2.00			2.20
39	Pre-Tax Interest Coverage	1.90	2.72	3.86	3.44	3.12	3.21	2.86	3.03	3.09	4.11	4.02	3.30
40	Pre-Tax Interest Coverage		2.52	2.70	2.24	2.00	2.10	2.75	2.25	2.05	2.52	2.22	2.04
41	(Excluding AFUDC)	1.85	2.63	3.79	3.31	3.03	3.18	2.76	2.95	3.05	3.63	3.20	3.01
42 43	After Tax Interest Coverage	1.75 1.73	2.45 2.42	2.76	2.52 2.48	2.25	2.36	2.13	2.21	2.64 2.54	2.86	2.87	2.38
43 44	After-Tax Fixed Charge Coverage	1.73	2.42	2.71	2.48	2.18	2.29	2.06	2.13	2.54	2.69	2.67	2.23

Data for forecast excludes the effect of any additional revenues approved by the commission in this proceeding.

Kentucky American Water Company Case No. 2018-00358 COMPARATIVE FINANCIAL DATA

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
DATE CERTAIN: FOR THE PERIODS INDICATED
TYPE OF FILING: ___ ORIGINAL _X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: N/A

Exhibit 37, Schedule K-1 Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K

Line No.	Description	Forecasted Period	Base Period	Water Only 2017	Water Only 2016	Water Only 2015	Water Only 2014	Water Only 2013	Water Only 2012	Water Only 2011	Water Only 2010	Water Only 2009	Water Only 2008
1	Description	renou	Teriou	2017	2010	2013	2014	2013	2012	2011	2010	2003	2000
2	Stock and Bond Ratings:												
3	Moody's Bond Rating												
4	S&P Bond Rating					ALL BOND	AND PREFERRED	STOCK ISSUES ARE	PRIVATELY PLACE	ED AND THEREFOR	RE, NOT RATED.		
5	Moody's Preferred Stock Rating												
6	S&P Preferred Stock Rating												
7													
8													
9	Common Stock Related Data:	4.557.004	4 557 004	4 567 004	4 567 004	4 5 5 7 2 2 4	4 5 6 7 0 0 4	4.557.004	4 567 004	4 567 204	4.557.004	4 567 004	4 5 5 7 2 2 2 4
10	Shares Outstanding - Year-End	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
11 12	Shares Outstanding - Monthly Average	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
13	Earnings per Share - Weighted Average	\$6.16	\$11.60	\$13.66	\$11.55	\$9.52	\$10.11	\$8.18	\$8.87	\$11.26	\$8.15	\$6.81	\$5.48
14	Eurinigs per share weighted Average	70.10	Ģ11.00	Ç15.00	Ų11.55	\$3.32	710.11	70.10	40.07	711.20	J 0.13	Ç0.01	<i>\$5.</i> 40
15	Dividends Paid per Share	\$4.62	\$8.70	\$9.21	\$7.81	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83
16	Dividends Declared per Share	\$4.62	\$8.70	\$9.21	\$7.81	\$7.20	\$7.56	\$5.29	\$9.38	\$8.66	\$5.70	\$5.17	\$3.83
17	Dividend Payout Ratio (Declared Basis)	75.00%	75.00%	67.42%	67.62%	75.63%	74.78%	64.67%	105.75%	76.91%	69.94%	75.92%	69.89%
18													
19	Market Price - High/Low												
20	1st Quarter												
21	2nd Quarter				N	O MARKET PRICE I	S AVAILABLE FOR	KENTUCKY-AMER	ICAN WATER CON	MPANY. STOCK IS	NOT PUBLICLY TR	ADED.	
22	3rd Quarter												
23	4th Quarter												
24 25	Book Value nor Chare (Veer End)	¢140.00	\$132.16	¢126.75	ć110.10	¢100.26	¢107.00	¢104.49	Ć101 F0	¢00.00	¢06.16	Ć01.0F	¢E0.60
25 26	Book Value per Share (Year-End)	\$140.80	\$132.16	\$126.75	\$119.19	\$109.26	\$107.00	\$104.48	\$101.58	\$99.08	\$96.16	\$81.95	\$59.69
27													
28	Rate of Return Measures:												
29	Return on Common Equity (Average)	4.51%	8.96%	11.10%	10.12%	8.81%	9.56%	7.94%	8.84%	11.54%	9.15%	9.61%	10.23%
30	4. 7, (- 10.)												
31	Return on Total Capital - (Average)	5.23%	7.20%	7.10%	7.61%	7.13%	7.36%	6.64%	7.20%	8.65%	5.80%	5.34%	8.29%
32													
33	Return on Net Plant in Service (Average)	3.87%	5.37%	5.00%	5.45%	5.26%	5.52%	5.03%	5.44%	6.41%	4.80%	4.40%	5.30%
34													
35													
36	Other Financial and Operating Data:												
37 38	Mix of Sales (Gas and Electric)					NOT APPLICAB	SLE TO KENTUCKY	-AMERICAN WATE	R COMPANY				
38 39	Mix of Fuel (Gas and Electric)					NOT APPLICAB	HE TO KENTUCKY	-AMERICAN WATE	R COMPANY				
40	with of the loas and Electric)					NOT AFFLICAD	LL TO KENTOCKY	-AIVIERICAIN WATE	A CONFANT				
41	Composite Depreciation Rate	2.40%	2.40%	2.22%	2.18%	2.10%	2.19%	2.17%	1.98%	1.56%	1.41%	1.56%	1.64%
42	zzpzz.te sepresiation nate	2.7070	2070	2.2270	2.2070	2.20%	2.2370	2.2770	2.5670	2.50%	2.7270	2.5070	2.5470
43													
44	Return on net plant calculated b	y dividing utility operatir	g income by ave	erage net plant.									

EXHIBIT 37 SCHEDULE L

NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

L Narrative Rationale for Tariff Changes

For electronic version, see KAW_APP_EX37L_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Narrative Description and Explanation of Proposed Tariff Changes For the 12 Months Ending June 30, 2020

DATA:	BASE PERIC	D _X_	_FORE	CAS	TED PERIOD	
TYPE OF	FILING:	ORIGI	NAL_	Χ	UPDATED	REVISEI

Exhibit 37, Schedule L

Witness Responsible: Melissa Schwarzell

Line		Type of Rate or	
No.	Reference	Regulation	Description
1			The Company is proposing to increase its rates based on Ms. Connie Heppenstall's Cost of Service Study for all metered tariffs, plus public and private fire protection.
2			Please see the testimony of Ms. Melissa Schwarzell for a general discussion about the impact of the change in water service tariffs proposed by the testimony and
3			exhibits of Ms. Connie Heppenstall. Also see the Cost of Service Study prepared by Ms. Heppenstall attached to Exhibit 36.
4			
5			The Company is proposing to apply the same meter charges by the size of the meter to all customer classifications, and eliminate the different meter charges for
6			residential customers.
7			
8			The Company is proposing to revise its rates and charges to eliminate the separate rates for the former customers of the Eastern Rockcastle Water District.
9 10			The Company is proposing revisions to clarify that the rates and charges will apply to all customers within Kentucky American's service territory unless otherwise
11			noted. The Company is also proposing a revision to clarify that Service Classification No. 6 applies only to the portion of the service territory supplied from the
12			Kentucky River and the purpose of the rate for Kentucky River Authority withdrawal fees.
13			
14			The Company is proposing to add a new tariff for a Qualified Infrastructure Program Charge. The charge will recover the fixed costs (pre-tax return
15			and depreciation) of certain non-revenue producing distribution system replacement projects and water treatment facility replacement projects completed and
16			placed in service on an annual prospective basis between base rate cases and recorded in the individual utility plant accounts. The purpose of this additional rider is
17			to provide the Company with the resources to accelerate the replacement of aging water distribution system and water treatment system infrastructure. The initial
18			annual prospective QIP year will be the first full twelve month period following the Forecast Test Period utilized by the Commission in establishing Base Rates of the
19			Company in its prior Base Rate Case proceeding. Please see Ms. Melissa Schwarzell's testimony.
20			
21			The Company added 3 additional counties for service availability on the Cover Page.
22			
23			
24			
25			

EXHIBIT 37 SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD WITH DETAILED BILLING ANALYSIS FOR ALL CUSTOMER CLASSES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule	Description
M-1	Revenue Summary
M-2	Revenues at Present and Proposed Rates
M-3	Bill Analysis for the Base Period and Forecasted Period

For electronic version, see KAW_APP_EX37M_041519.pdf.

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Base Peiod Ended 2/28/19 & the Forecast Year Ended 6/30/20 (At Both Present and Proposed Rates)

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule M-1

Revenues\[KAWC 2018 Rate Case - Revenue Exhibit.xlsx]Exhibit

Line No.	Description	Supporting Schedule Reference	Base Period 12 Months Ended 2/28/19	Adjustments for Present Rates	Forecast Year at Present Rates	Adjustments for Proposed Rates	Forecast Year at Proposed Rates
1							
2	Sales of Water						
3	Residential	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$49,429,096	(\$1,877,902)	\$47,551,194	\$10,908,441	\$58,459,635
4	Commercial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	22,663,956	(1,000,008)	21,663,948	5,404,100	27,068,048
5	Industrial	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,819,511	(303,619)	2,515,892	579,966	3,095,858
6	Other Public Authorities	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	6,084,043	(380,668)	5,703,375	1,420,526	7,123,901
7	Sale for Resale	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	1,915,735	(204,647)	1,711,088	367,223	2,078,311
8	Private Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	2,806,855	(142,134)	2,664,721	346,415	3,011,136
9	Public Fire	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	3,859,129	(248,019)	3,611,110	838,067	4,449,177
10	Miscellaneous	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	(1,276,023)	1,336,304	60,281	0	60,281
11	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
12	Total Sales of Water		88,302,302	(2,820,693)	85,481,609	19,864,738	105,346,347
13							
14							
15	Other Operating Revenues						
16	Other Water Revenue	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
17	Late Payment Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	797,840	(13,356)	784,484	0	784,484
18	Rent	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	88,200	8,678	96,878	0	96,878
19	Rent I/C	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	151,650	3,280	154,930	0	154,930
20	Collect for Others	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
21	NSF Check Charge	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	31,584	(744)	30,840	0	30,840
22	Application/Initiation Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	761,296	4,385	765,681	0	765,681
23	Usage Data	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	50,955	583	51,538	0	51,538
24	Reconnect Fee	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	618,114	(19,250)	598,864	0	598,864
25	Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	179	(179)	0	0	0
26	WW-Miscellaneous Service	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	0	0	0	0	0
27	Total Other Operating Revenu	ues	2,499,818	(16,603)	2,483,215	0	2,483,215
28							
29							
30	Total Operating Revenues		\$90,802,120	(\$2,837,296)	\$87,964,824	\$19,864,738	\$107,829,562

Kentucky American Water Company Case No. 2018-00358 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Melissa Schwarzell

Line		Schedule				Other	Sale
Number	r Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	for Resale
1							
	Change in Billing Determinants and	Revenues\[KAWC 2018 Rate Case -					
2	Prices	Revenue.xlsx]Sch M	(\$2,159,482)	(\$1,143,823)	(\$375,982)	(\$485,957)	(\$188,484)
3	Unbilled Adjustment		281,580	143,815	72,363	105,289	(16,163)
4							0
5							
6							
7	Total		(\$1,877,902)	(\$1,000,008)	(\$303,619)	(\$380,668)	(\$204,647)
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
	Change in Billing Determinants and	Revenues\[KAWC 2018 Rate Case -					
15	Prices	Revenue.xlsx]Sch M	(\$159,303)	(\$219,345)	\$1,332,617	\$0	(\$3,399,759)
16	Unbilled Adjustment		17,169	(28,674)	3,687		579,066
17							0
18							
19							
20	Total		(\$142,134)	(\$248,019)	\$1,336,304	\$0	(\$2,820,693)

Kentucky American Water Company Case No. 2018-00358 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Witness Responsible: Melissa Schwarzell

Line Number	Adjustments	Schedule Reference	Other Water Revenue	Late Payment Fee	Rent	Rent I/C	Collect for Others	NSF Check Charge
1								
2 3	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$0	(\$13,356)	\$8,678	\$3,280	\$0	(\$744)
4 5								
6								
7 8	Total		\$0	(\$13,356)	\$8,678	\$3,280	\$0	(\$744)
9								
10 11			Application/	Usage	Reconnect	Miscellaneous	WW-Miscellaneous	
12			Initiation Fee	Data	Fee	Service	Service	Total
13 14								
15	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$4,385	\$583	(\$19,250)	(\$179)	\$0	(\$16,603)
16 17								
18								
19 20	Total		\$4,385	\$583	(\$19,250)	(\$179)	\$0	(\$16,603)

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Witness Responsible: Melissa Schwarzell

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	for Resale
1							
2	Proposed Rates	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$10,908,441	\$5,404,100	\$579,966	\$1,420,526	\$367,223
3							
4							
5							
6							
7	Total		\$10,908,441	\$5,404,100	\$579,966	\$1,420,526	\$367,223
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$346,415	\$838,067	\$0	\$0	\$19,864,738
16							
17							
18							
19							
20	Total		\$346,415	\$838,067	\$0	\$0	\$19,864,738

Kentucky American Water Company Case No. 2018-00358 Revenue Summary

Summary of Adjustments for Other Revenues for Forecast Year at Proposed Rates

Witness Responsible: Melissa Schwarzell

Line Number	r Adjustments	Schedule Reference	Other Water Revenue	Late Payment Fee	Rent	Rent I/C	Collect for Others	NSF Check Charge
1								
2	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M						
3								
4								
5								
6	Total		\$0	\$0	\$0	\$(n ć0	\$0
8	Total		<u> </u>	ŞU	ŞU	Şί	0 \$0	ŞU
9								
10								
11			Application/	Usage	Reconnect	Miscellaneous	WW-Miscellaneous	
12			Initiation Fee	Data	Fee	Service	Service	Total
13								
14			4.0		40			40
15 16	To Adjust for the Forecast Period	Revenues\[KAWC 2018 Rate Case - Revenue.xlsx]Sch M	\$0		\$0			\$0
17								
18								
19								
20	Total		\$0	\$0	\$0	\$(0 \$0	\$0

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS

Witness Responsible: Melissa Schwarzell

		Base Perio	nd at Present Rates	Base Period at	Proposed Rates	Test Year at	Present Rates	Test Year at	Proposed Rates		
Line	Class/ # Description	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
1	Monthly Billing:										
2											
3	Residential	5,621,565	\$49,710,860	5,621,565	\$58,030,937	5,631,655	\$47,551,194	5,631,655	\$58,459,636	\$10,908,442	22.94%
4	Commercial	3,752,835	22,807,771	3,752,835	26,834,083	3,798,369	21,663,948	3,798,369	27,068,049	5,404,101	24.95%
5	Industrial	665,212	2,891,875	665,212	3,349,194	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,196,739	6,189,331	1,196,739	7,312,488	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	444,645	1,899,572	444,645	2,137,259	426,827	1,711,088	426,827	2,078,310	367,222	21.46%
8	Private Fire Service:	8,398	2,824,025	8,398	2,969,099	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,830,456	0	4,446,633	0	3,611,110	0	4,449,177	838,067	23.21%
10	Miscellaneous	7,800	90,976	7,800	83,218	3,153	60,281	3,153	60,281	0	0.00%
11		0	(1,363,580)	0	(1,363,580)	0	0	0	0	0	0.00%
12	Total	11,697,193	\$88,881,286	11,697,193	\$103,799,330	11,643,601	\$85,481,609	11,643,601	\$105,346,348	\$19,864,739	23.24%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		795,842		795,842		784,484		784,484	0	0.00%
17	Rent		88,200		88,200		96,878		96,878	0	0.00%
18	Rent I/C		151,649		151,649		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		31,464		31,464		30,840		30,840	0	0.00%
21	Application/Initiation Fee		755,529		755,529		765,681		765,681	0	0.00%
22	Usage Data		46,808		46,808		51,538		51,538	0	0.00%
23	Reconnect Fee		616,698		616,698		598,864		598,864	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26 27	Total Other Revenue		\$ 2,486,189		\$2,486,189		\$2,483,215		\$2,483,215	\$0	0.00%
28	Total Revenue		\$ 91,367,475		\$106,285,519		\$87,964,824		\$107,829,563	\$19,864,739	22.58%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 ALL CUSTOMERS (Residential)

Witness Responsible: Melissa Schwarzell

			Base Perio	od at Present R	ates	[Base Period at	Proposed Rates			Test Year at	Present Rates	i		Test Year at	Proposed Rate	ues ([KAWC 2018		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Residential:				-												-		
2	Minimum Charge:																		
3	5/8" Monthly	1,410,918		\$12.46	\$17,576,282	1,410,918		\$15.00	\$21,163,767	1,431,589		\$12.63	\$18,085,530	1,431,589		\$15.00	\$21,473,835	\$3,388,305	18.73%
4	3/4" Monthly	4		18.74	82	4		22.40	99	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	23,227		31.23	725,377	23,227		37.30	866,364	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%
6	1-1/2" Monthly	153		62.45	9,578	153		74.70	11,457	156		62.45	9,742	156		74.70	11,653	1,911	19.62%
7	2" Monthly	1,434		99.92	143,267	1,434		119.50	171,342	1,404		99.92	140,288	1,404		119.50	167,778	27,490	19.60%
8	3" Monthly	0		187.35	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		312.25	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	36		624.50	22,371	36		746.70	26,748	36		624.50	22,482	36		746.70	26,881	4,399	19.57%
11	8" Monthly	12		999.20	11,990	12		1,194.70	14,336	12		999.17	11,990	12		1,194.70	14,336	2,346	19.57%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
1/	First Block		5,586,520	\$5.5381	\$30,938,917		5,586,520	\$6.3640	\$35,552,616		5,614,527	\$5.0409	\$28,302,267		5,614,527	\$6.3640	\$35,730,848	\$7,428,581	26.25%
18	Second Block		11,380	\$11.5300	131,209		11,380	6.3640	72,421		17,128	11.9202	204,172		17,128		109,004	(95,168)	-46.61%
19	Third Block Fourth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00% 0.00%
20	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
21	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22	Credits		23,665	0.0000	0 151,787		0	6.3640	151,787		0	0.0000	0		0	6.3640	0	0	0.00%
23	Credits		23,005		151,/8/		23,665		131,/8/				0		U		U	U	0.00%
	Total		5,621,565	_	\$49,710,860		5,621,565	 	\$58,030,937	-	5,631,655		\$47,551,194		5,631,655	- ·	\$58,459,636	\$10,908,442	22.94%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Commercial)

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present Ra	ites	[Base Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates			
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Commercial:				-														
2	Minimum Charge:																		
3	5/8" Monthly	55,195		\$13.69	\$755,533	55,195		\$15.00	\$827,929	55,239		\$13.70	\$756,775	55,239		\$15.00	\$828,585	\$71,810	9.49%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	28,728		34.07	978,770	28,728		37.30	1,071,562	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,116		68.17	144,248	2,116		74.70	158,065	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,744		109.04	2,589,320	23,744		119.50	2,837,373	24,100		108.60	2,617,271	24,100		119.50	2,879,950	262,679	10.04%
8	3" Monthly	12		204.47	2,454	12		224.00	2,688	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	358		340.77	122,060	358		373.40	133,748	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,499	171		746.70	127,645	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	144,010	132		1,194.70	157,785	132		1,090.40	143,933	132		1,194.70	157,700	13,767	9.56%
	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
1/	First Block		3,751,229	\$4.7620	\$17,863,210		3,751,229	\$5.7120	\$21,427,020		3,797,076	\$4.4112			3,797,076		\$21,688,896	\$4,939,324	29.49%
18	Second Block		240	11.5300	2,772		240	5.7120	1,373		640	15.4535	9,890		640	5.7120	3,656	(6,234)	-63.03%
19	Third Block		0	0.0000	0		0	5.7120	0		653	17.8696	11,676		653	5.7120	3,732	(7,944)	-68.04%
20	Fourth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
	Sixth Block		1 200	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
	Credits		1,366		88,895		1,366		88,895				0		0		0	0	0.00%
24 25	Total		3,752,835	_	\$22,807,771		3,752,835	-	\$26,834,083		3,798,369		\$21,663,948		3,798,369	 	\$27,068,049	\$5,404,101	24.95%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Industrial)

Witness Responsible: Melissa Schwarzell

OMERS (Industrial)

Classor Clas				Base Peri	od at Present I	Rates	E	Base Period at F	roposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates			
The first Block Description Billings Cool Gal Rate Revenue Billings Cool Gal Rate Revenue Billings Cool Gal Rate Revenue Revenue Rate Revenue Rate Revenue Change		-	Customer				Customer			,	Customer				Customer					
Industrial:		Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Minimum Charge:	Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
3 5/8" Monthly 77 \$13.63 \$1.052 77 \$15.00 \$1,158 72 \$13.63 \$981 72 \$15.00 \$1,080 \$99 \$10.09% \$1.34	1	Industrial:								,										
4 3/4" Monthly 0 20.46 0 0 22.40 0 0 0 20.46 0 0 0 0.00% 5 1" Monthly 53 34.07 1,812 53 37.30 1,984 48 34.07 1,635 48 37.30 1,790 155 9.48% 6 1-1/2" Monthly 24 68.17 1,636 24 74.70 1,793 24 68.17 1,636 24 74.70 1,793 157 9.60% 7 2" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.59% 8 3" Monthly 0 20.447 0 0 20.447 0 0 20.447 0 0 0 224.00 0 0 0 20.447 0 0 0 224.00 0 0 0 0.00% 9 4" Monthly 123 340,77 41,988 123 373.40 46,009 120 340,77 40,892 120 373.40 44,808 3,916 9.58% 11 8" Monthly 0 1,090.40 0 0 1,090.40 0 0 1,194.70 0 0 1,090.40 0 0 1,194.70 0 0 0 1,194.70 0 0 0 0.00% 12 Surcharge 13 14 15 15 16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3,8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.89% 18 Second Block 0 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 20 Fourth Block 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 21 First Block 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 22 Sixth Block 0 0,0000 0 0 0 4,7500 0 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 23 Credits 0 0 0,0000 0 0 0 4,7500 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0 0,0000 0 0 0,0000 0 0 0 0,000	2	Minimum Charge:																		
5 1 Monthly 53 34.07 1,812 53 37.30 1,984 48 34.07 1,635 48 37.30 1,790 155 9,48% 6 1-1/2" Monthly 24 68.17 1,636 24 74.70 1,793 24 68.17 1,636 24 74.70 1,793 157 9,60% 8 3" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.59% 8 3" Monthly 0 204.47 0 0 0 224.00 0 0 0 24.47 0 0 0 224.00 0 0 0 0.00% 9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9,58% 10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 70 0 0 1,194.70 0 0 0 0.00% 12 Surcharge 12 Surcharge 12 Surcharge 13 Surcharge 14 Surcharge 15	3		77		\$13.63	\$1,052	77		\$15.00	\$1,158	72		\$13.63	\$981	72		\$15.00	\$1,080	\$99	10.09%
6 1-1/2" Monthly 24 68.17 1,636 24 74.70 1,793 27 96.00 7 2" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.59% 8 3" Monthly 0 204.47 0 0 0 224.00 0 0 0 204.47 0 0 0 224.00 0 0 0 0 204.47 0 0 0 224.00 0 0 0 0 0.00% 9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.58% 11 8" Monthly 0 1,090.40 0 1,090.40 0 0 1,090.40 0 0 1,090.40 0 0 1,194.70 0 0 0 0.00% 11,194.70 0 0 0 0 0.00% 11,194.70 0 0 0 0 0.00% 11,194.70 0 0 0 0 0 0,00% 120 0 0 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0,00% 120 0 0 0,00% 120 0 0 0 0 0,00% 120 0 0 0 0,00% 120 0 0,00% 120 0 0 0,00% 12	4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	
7 2"Monthly 264 109.04 28,767 264 119.50 31,528 2,761 9.59% 8 3"Monthly 0 204.47 0 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 224.00 0 0 0 224.00 0 0 0 224.00 0 0 0 224.00 0 0 0 224.00 0 0 0 0 224.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5		53		34.07	1,812	53		37.30	1,984	48		34.07	1,635	48		37.30	1,790	155	9.48%
8 3" Monthly 0 204.47 0 0 224.00 0 0 224.00 0 0 0 204.47 0 0 0 224.00 0 0 0 0.00% 9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.58% 10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 861.50 73,602 108 746.70 80,644 108 108 746.70 80,644 108 108 746.70 80,644 108 108 746.70 80,644 108 108 746.70 80,644 1	6		24		68.17	1,636	24		74.70	1,793	24		68.17	1,636	24		74.70	1,793	157	
9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.58% 10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.57% Monthly 0 1,090.40 0 1,090.40 0 0 1,194.70 0 0 1,090.40 0 0 1,194.70 0 0 0.00% 12 Surcharge 10 Volumetric Charges: 11 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$556,836 23.89% 18 Second Block 0 0,0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 19 Third Block 0 0,0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 19 Third Block 0 0,0000 0 0 0 4.7500 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 19 Third Block 0 0,0000 0 0 0 4.7500 0 0 0.0000 0 0 0 0.0000 0 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0	7		264		109.04	28,767	264		119.50	31,527	264		109.04	28,787	264		119.50	31,548	2,761	
10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.57% 11 8" Monthly 0 1,090.40 0 0 1,090.40 0 0 0 1,194.70 0 0 0 1,090.40 0 0 1,194.70 0 0 0 0.00% 12 Surcharge 13 14 15 16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.89% 18 Second Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 19 Third Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 20 Fourth Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 21 Fifth Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 22 Sixth Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 23 Credits 0 0.0000 0 0 26,321 0 0 26,321 0 0 0.0000 0 0 0.0000 0 0 0.0000 24 Fifth Block 0 0.00000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 25 Sixth Block 0 0.00000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 26 Sixth Block 0 0.00000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 27 Credits 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0.0000 28 Credits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 29 Credits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 20 Credits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 20 Credits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000	8		0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	
11 8" Monthly 0 1,090.40 0 0 1,194.70 0 0 1,090.40 0 0 1,194.70 0 0 0 1,090.40 0 0 1,194.70 0 0 0 0.00% 12 Surcharge	9		123		340.77	41,988	123		373.40	46,009	120		340.77	40,892	120		373.40	44,808	3,916	
12 Surcharge	10		108		681.50	73,602	108		746.70	80,644	108		681.50	73,602	108		746.70	80,644	7,042	
13		,	0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	
14		Surcharge																	0	0.00%
15 16																				
16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.89% 18 Second Block 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 19 Third Block 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 20 Fourth Block 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 21 Fifth Block 0 0.0000 0 0 0.0000 0 0 0 0.0000 22 Sixth Block 0 0.0000 0 0 0.0000 0 0 0 0.0000 23 Gredits 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 24 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.0000 25 Gredits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 26 Gredits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 27 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 28 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 29 Sixth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 20 Gredits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 20 Gredits 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 21 Fifth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 22 Sixth Block 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 23 Gredits 0 0.0000 0 0.0000 0 0.0000 0 0 0.0000 24 Fourth Block 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 25 Sixth Block 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 26 Gredits 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 27 Fourth Block 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 28 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 29 Fourth Block 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0																				
17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 \$23.89% 18 Second Block 0 0.0000 0 0 0.0000 0 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 <td></td>																				
18 Second Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0.00000																				
19 Third Block 0 0.0000 0 0.0000 0 4.7500 0 0.0000 0 0.0000 0 0.0000 20 Fourth Block 0 0.0000 0 0.0000 0 4.7500 0 0.0000 0 0.0000 0 0.0000 21 Fifth Block 0 0.0000 0 0.0000 0 0.0000 0 0.0000 0 0.0000 0 0.0000 22 Sixth Block 0 0.0000 0 0.0000 0 0.0000 0 0.0000 0 0.0000 0 0.0000 23 Credits 0 26,321 0 26,321 0 26,321 0 0.0000 0 0.0000	17			665,212		\$2,716,697		665,212		\$3,159,758		617,725		\$2,368,359		617,725		\$2,934,195	\$565,836	
20 Fourth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0	18			0		0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	
21 Fifth Block 0 0.0000 0 0.0000 0 4.7500 0 0.0000 0 0.0000 0 4.7500 0 0.0000 22 Sixth Block 0 0.0000 0 0.0000 0 4.7500 0 0.0000 0 0.0000 0 0.0000 23 Credits 0 26,321 0 26,321 0 0.0000 0 0.0000 24				0		0		0	4.7500	0		0	0.0000	0		0		0	0	
22 Sixth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 23 Credits 0 26,321 0 26,321 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0				0		0		0	4.7500	0		0	0.0000	0		0		0	0	
23 Credits 0 26,321 0 26,321 0 0 0 0 0 0.00% 24				0		0		0		0		0		0		0		0	0	
24				0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	
· · · · · · · · · · · · · · · · · · ·		Credits		0		26,321		0		26,321						0		0	0	0.00%
25 Total 665,212 \$2,891,875 665,212 \$3,349,194 617,725 \$2,515,892 617,725 \$3,095,858 \$579,966 23.05%					_				_				_							
	25	Total		665,212		\$2,891,875		665,212	_	\$3,349,194		617,725	_	\$2,515,892		617,725		\$3,095,858	\$579,966	23.05%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Other Public Authority)

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present Ra	tes	E	ase Period at F	roposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates			
	- ·	Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Other Public Author	rity:																	
2	Minimum Charge: 5/8" Monthly	4 724		642.62	422.504	4 724		645.00	625.050	4 500		642.62	620.445	4.500		645.00	622 500	62.055	10.050/
3		1,731		\$13.63	\$23,691	1,731		\$15.00	\$25,959	1,500		\$13.63	\$20,445	1,500		\$15.00	\$22,500	\$2,055	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	2,112		34.07	71,973	2,112		37.30	78,796	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
5	1-1/2" Monthly	367		68.17	25,021	367		74.70	27,418	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
,	2" Monthly	4,628		109.04	504,682	4,628		119.50	553,095	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
8	3" Monthly	12		204.47	2,411	12		224.00	2,641	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	507		340.77	172,822	507		373.40	189,370	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	164		681.50	111,766	164		746.70	122,459	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	24		1,090.40	26,170	24		1,194.70	28,673	24		1,090.42	26,170	24		1,194.70	28,673	2,503	9.56%
	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																	4	
1/	First Block		1,196,975	\$4.3278	\$5,180,218		1,196,975	\$5.1910	\$6,213,500		1,165,872	\$4.0530	\$4,725,278		1,165,872	\$5.1910	\$6,052,040	\$1,326,762	28.08%
18	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		(237)		70,577		(237)		70,577				0		0		0	0	0.00%
24				_				_				-							
25	Total	ı	1,196,739		\$6,189,331		1,196,739	_	\$7,312,488	ıi	1,165,872		\$5,703,375		1,165,872		\$7,123,901	\$1,420,526	24.91%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Sale for Resale)

Witness Responsible: Melissa Schwarzell

			Base Peri	iod at Present Ra	ates		Base Period at	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates			
	•	Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Sale for Resale:																		
2	Minimum Charge:																		
3	5/8" Monthly	0		\$13.63	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		34.07	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	38		68.17	2,602	38		74.70	2,851	60		68.17	4,090	60		74.70	4,482	392	9.58%
7	2" Monthly	58		109.04	6,285	58		119.50	6,887	48		109.04	5,234	48		119.50	5,736	502	9.59%
8	3" Monthly	0		204.47	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	55		340.77	18,754	55		373.40	20,549	72		288.76	20,791	72		373.40	26,885	6,094	29.31%
10	6" Monthly	50		681.50	34,187	50		746.70	37,458	48		681.50	32,712	48		746.70	35,842	3,130	9.57%
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0.00				0	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		401,304	\$4.1148	\$1,651,277		401,304	\$4.7600	\$1,910,207		416,336	\$3.9023	\$1,624,657		416,336	\$4.7600	\$1,981,759	\$357,102	21.98%
18	Second Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	Third Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	SFR-Intercompany		0	0.0000	27,160		0				0	0.0000	0		0				
	Credits		23,697	0.0000	115,108		23,697		115,108		0	0.0000	0		0		0	0	0.00%
	Special Contract		19,644	2.2500	44,199		19,644	2.2500	44,199		10,491	\$2.2500	\$23,606		10,491	2.2500	\$23,606		
26	Total		444,645		\$1,899,572		444,645	_	\$2,137,259		426,827	_	\$1,711,090		426,827		\$2,078,310	\$367,220	21.46%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Fire)

Witness Responsible: Melissa Schwarzell

-	Ba	se Period at Pres	ent Rates	Base Pe	eriod at Propos	ed Rates	Test Y	ear at Present	Rates	Test \	ear at Propose	d Rates		
	Number			Number			Number			Number				
Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	Percentage
Line # Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
1 Private Fire Service:			_				<u></u>			<u></u>				
2 Hydrant	14,869	\$75.32	\$1,119,933	14,869	\$80.12	\$1,191,289	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3 2"	835	8.63	7,212	835	\$9.16	7,651	900	8.11	7,299	900	9.16	8,244	945	12.95%
4 4"	5,226	34.73	181,521	5,226	\$36.92	192,960	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5 6"	11,368	78.07	887,469	11,368	\$83.04	943,973	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
6 8"	3,768	138.81	523,039	3,768	\$147.62	556,238	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7 10"	151	216.68	32,759	151	\$230.72	34,881	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8 12"	72	312.84	22,525	72	\$332.71	23,955	72	294.43	21,199	72	332.71	23,955	2,756	13.00%
9 14"	0	0.00	0	0	\$479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10 16"	12	555.51	6,666	12	\$590.78	7,089	12	522.81	6,274	12	590.78	7,089	815	12.99%
11														
12														
13 Credits		_	11,063		_	11,063					_	0		
14 Total	36,301		\$2,792,187	36,301	_	\$2,969,099	37,224		\$2,664,721	37,224	_	\$3,011,136	\$346,415	13.00%
15			_		·-			-			-			
16 <u>Volumetric Charges:</u>														
17 First Block	6,730	\$4.7305	\$31,838	6,730	\$0.0000	\$0	0	\$4.7305	\$0	0	\$0.0000	\$0	\$0	0.00%
18														
19														
20 Public Fire Protection:														
21 Public Fire Hydrants	89,778	\$42.30	\$3,797,309	89,778	\$49.16	\$4,413,486	90,504	\$39.90	\$3,611,110	90,504	\$49.16	\$4,449,177	\$838,067	23.21%
22					_						_			
23	89,778		\$3,797,309	89,778	·-	\$4,413,486	90,504	-	\$3,611,110	90,504	-	\$4,449,177	\$838,067	23.21%
24					-						-			
25 Credits	8,398		33,147	8,398		33,147			0			0		
26														
27 Total Fire			\$6,654,480		-	\$7,415,731		•	\$6,275,831		-	\$7,460,313	\$1,184,482	18.87%
		_			=						=			

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS (Miscellaneous)

Witness Responsible: Melissa Schwarzell

			В	ase Period			Base Pe	riod			Test Year at I	Present Rates			Test Year at	Proposed Rates	-		
1: #	Class/	Customer Meter	Sales 0	Current	Total	Customer Meter	Sales 0	Current	Total	Customer Meter	Sales	Current Rate	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description Miscellaneous:	Billings	U	Rate	Revenue	Billings	U	Rate	Revenue	Billings	U	касе	Revenue	Billings	U	Rate	Revenue	Change	Change
2	Minimum Charge:																		
3	5/8" Monthly	34		\$13.63	\$467	34		\$13.63	\$467	48		\$13.63	\$654	48		\$13.63	\$654	\$0	0.00%
4	3/4" Monthly	0		\$20.46	0	0		20.46	0	0		20.46	0	.0		20.46	0	0	0.00%
5	1" Monthly	239		\$34.07	8,139	239		34.07	8,139	288		34.07	9,812	288		34.07	9,812	0	0.00%
6	1-1/2" Monthly	0		\$68.17	0	0		68.17	0	0		68.17	0	0		68.17	0	0	0.00%
7	2" Monthly	0		\$109.04	0	0		109.04	0	0		109.04	0	0		109.04	0	0	0.00%
8	3" Monthly	165		\$204.47	33,839	165		204.47	33,839	192		204.47	39,258	192		204.47	39,258	0	0.00%
9	4" Monthly	0		\$340.77	0	0		340.77	0	0		340.77	. 0	0		340.77	0	0	0.00%
10	6" Monthly	0		\$681.50	0	0		681.50	0	0		681.50	0	0		681.50	0	0	0.00%
11	8" Monthly	0		\$1,090.40	0	0		1,090.40	0	0		1,090.40	0	0		1,090.40	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
	Volumetric Charges:																		
17	First Block		10,863	\$4.0622	\$44,129		10,863	\$3.3480	\$36,371		3,153	\$3.3480	\$10,557		3,153	\$3.3480	\$10,557	\$0	0.00%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Credits		(3,064)		4,402		(3,064)		4,402		0		0		0		0	0	0.00%
24		_				_		_		_		_		_		-			
25	Total	_	7,800	_	\$90,976	_	7,800	_	\$83,218	_	3,153	-	\$60,281	_	3,153		\$60,281	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN

Witness Responsible: Melissa Schwarzell

		Base Period	d at Present Rates	Base Period a	t Proposed Rates	Test Year at	Present Rates	Test Year at F	Proposed Rates		
Line		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
1	Monthly Billing:					·					<u>.</u>
2											
3	Residential	5,602,903	\$49,423,758	5,602,903	\$57,829,055	5,594,439	\$46,991,859	5,594,439	\$58,042,434	\$11,050,575	23.52%
4	Commercial	3,752,294	22,797,994	3,752,294	26,826,969	3,796,367	21,631,116	3,796,367	27,036,880	5,405,764	24.99%
5	Industrial	665,212	2,891,875	665,212	3,349,194	617,725	2,515,892	617,725	3,095,858	579,966	23.05%
6	Other Public Authority	1,196,739	6,189,133	1,196,739	7,312,357	1,165,872	5,703,375	1,165,872	7,123,901	1,420,526	24.91%
7	Sale for Resale	444,645	1,899,572	444,645	2,137,259	389,754	1,541,318	389,754	1,897,359	356,041	23.10%
8	Private Fire Service:	6,730	2,824,016	6,730	2,969,090	0	2,664,721	0	3,011,136	346,415	13.00%
9	Public Fire Service	0	3,830,466	0	4,446,643	0	3,591,958	0	4,425,580	833,622	23.21%
10	Miscellaneous	9,289	90,976	9,289	83,218	3,153	60,281	3,153	60,281	0	0.00%
11	Other Water Revenue	0	(1,363,580)	0	(1,363,580)	0	0	0	0	0	0.00%
12	Total	11,677,813	\$88,584,210	11,677,813	\$103,590,203	11,567,310	84,700,520	11,567,310	\$104,693,429	\$19,992,909	23.60%
13											
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		793,084		793,084		781,545		781,545	0	0.00%
17	Rent		88,200		88,200		96,878		96,878	0	0.00%
18	Rent I/C		151,649		151,649		154,930		154,930	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		31,452		31,452		30,840		30,840	0	0.00%
21	Application/Initiation Fee		754,017		754,017		763,945		763,945	0	0.00%
22	Usage Data		46,808		46,808		51,538		51,538	0	0.00%
23	Reconnect Fee		615,606		615,606		598,864		598,864	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0_		0		0	0	0.00%
26	Total Other Revenue		\$ 2,480,814		\$2,480,814		\$2,478,539		\$2,478,539	\$0	0.00%
27							-				
28	Total Revenue		\$ 91,065,024		\$106,071,018		\$87,179,059		\$107,171,968	\$19,992,909	22.93%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Residential)

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present P	lates	E	ase Period at	Proposed Rates			Test Year a	t Present Rates	5		Test Year at	Proposed Rate	s		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Residential:	Dillings	(000 dai)	nace	nevenue	Dillings	(000 001)	nace	Nevenue	Dillings	(000 dai)	Nucc	nevenue	Dillings	(000 001)	nacc	Revenue	Change	Change
2	Minimum Charge:																		
3	5/8" Monthly	1,404,177		\$12.38	\$17,385,654	1,404,177		\$15.00	\$21,062,655	1,419,565		\$12.49	\$17,730,367	1,419,565		\$15.00	\$21,293,475	\$3,563,108	20.10%
4	3/4" Monthly	4		18.74	82	4		22.40	99	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	23,227		31.23	725,377	23,227		37.30	866,364	24,807		31.23	774,723	24,807		37.30	925,301	150,578	19.44%
6	1-1/2" Monthly	153		62.45	9,578	153		74.70	11,457	156		62.45	9,742	156		74.70	11,653	1,911	19.62%
7	2" Monthly	1,434		99.92	143,267	1,434		119.50	171,342	1,404		99.92	140,288	1,404		119.50	167,778	27,490	19.60%
8	3" Monthly	0		187.35	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		312.25	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	36		624.50	22,371	36		746.70	26,748	36		624.50	22,482	36		746.70	26,881	4,399	19.57%
11	8" Monthly	12		999.20	11,990	12		1,194.70	14,336	12		999.17	11,990	12		1,194.70	14,336	2,346	19.57%
12	Surcharge																	0	0.00%
13																			
14																			
15 16	V-1																		
10	Volumetric Charges: First Block	<u>i</u>	F F7C C00	\$5.5480	¢20.020.017		F F7C C00	\$6.3640	Ć25 400 522		5,594,439	\$5.0590	¢20 202 207		F F04 430	\$6.3640	¢35 c03 010	ć7 200 742	25.80%
18	Second Block		5,576,608	0.0000	\$30,938,917		5,576,608	6.3640	\$35,489,532		5,594,439	0.0000	\$28,302,267		5,594,439	6.3640	\$35,603,010	\$7,300,743	0.00%
19	Third Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
	Credits		26,296	0.0000	186,522		26,296	0.5040	186,522		Ü	3.0000	0		0	3.3040	0	0	0.00%
24			.,				_0,230						· ·						
25	Total		5,602,903	-	\$49,423,758		5,602,903		\$57,829,055		5,594,439	_	\$46,991,859	•	5,594,439		\$58,042,434	\$11,050,575	23.52%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Commercial

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present Ra	ites	Base Period at Proposed Rates				Test Year at Present Rates					Test Year at				
	•	Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Commercial:																		
2	Minimum Charge:																		
3	5/8" Monthly	54,975		\$13.63	\$749,316	54,975		\$15.00	\$824,632	54,975		\$13.63	\$749,309	54,975		\$15.00	\$824,625	\$75,316	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%
5	1" Monthly	28,728		34.07	978,770	28,728		37.30	1,071,562	29,094		34.07	991,233	29,094		37.30	1,085,206	93,973	9.48%
6	1-1/2" Monthly	2,116		68.17	144,248	2,116		74.70	158,065	2,112		68.17	143,975	2,112		74.70	157,766	13,791	9.58%
7	2" Monthly	23,739		109.04	2,588,530	23,739		119.50	2,836,843	23,968		109.04	2,613,471	23,968		119.50	2,864,176	250,705	9.59%
8	3" Monthly	12		204.47	2,454	12		224.00	2,688	12		204.47	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	358		340.77	122,060	358		373.40	133,748	360		340.77	122,677	360		373.40	134,424	11,747	9.58%
10	6" Monthly	171		681.50	116,499	171		746.70	127,645	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	132		1,090.40	144,010	132		1,194.70	157,785	132		1,090.40	143,933	132		1,194.70	157,700	13,767	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		3,750,893	\$4.7624	\$17,863,210		3,750,893	\$5.7120	\$21,425,104		3,796,367	\$4.4120	\$16,749,572		3,796,367	\$5.7120	\$21,684,849	\$4,935,277	29.47%
18	Second Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
23	Credits		1,400		88,897		1,400		88,897				0		0		0	0	0.00%
24		_		_								_	********	-		-			
25	Total	_	3,752,294	_	\$22,797,994		3,752,294		\$26,826,969		3,796,367	_	\$21,631,116		3,796,367		\$27,036,880	\$5,405,764	24.99%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Industrial)

Witness Responsible: Melissa Schwarzell

Indextries Description Billings Cloud Gal Rate Revenue Billings Cloud Gal Rate Revenue Billings Cloud Gal Rate Revenue Change				Base Perio	od at Present R	ates	Base Period at Proposed Rates				Test Year at Present Rates					Test Year at				
Industrie Description			Customer				Customer				Customer				Customer					
Industrial:		Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Minimum Charge:	Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
3 5/8" Monthly 77 \$13.63 \$1.052 77 \$15.00 \$1.158 72 \$13.63 \$9.81 72 \$15.00 \$1.080 \$99 10.05 3 3/4" Monthly 0 20.46 0 0 0 22.40 0 0 0 20.46 0 0 0 22.40 0 0 0 20.46 5 1" Monthly 53 3.40.7 1.812 53 3.73.0 1.984 48 34.07 1.635 48 37.30 1.790 1.55 9.45 6 1.1/2" Monthly 24 68.17 1.636 24 74.70 1.793 24 68.17 1.636 24 74.70 1.793 1.57 9.66 7 2" Monthly 264 1.09.04 28,787	1																			
4 3/4" Monthly 0 20.46 0 0 22.40 0 0 20.46 0 0 0 22.40 0 0 0 0 0.00 5 1" Monthly 53 3,407 1,812 53 37.30 1,984 48 34.07 1,635 48 37.30 1,790 155 9.44 6 1-1/2" Monthly 24 68.17 1,636 24 74.70 1,793 157 9.66 7 2" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.55 8 3" Monthly 0 20.447 0 0 0 224.00 0 0 0 20.447 0 0 0 224.00 0 0 0 0.00 9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.55 11 8" Monthly 0 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.55 11 8" Monthly 0 1,090.40 0 0 1,194.70 0 0 0 1,090.40 0 0 0 1,194.70 0 0 0 0.00 12 Surcharge 15 Volumetric Charges: 16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3,8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.88 18 Second Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 20 Fourth Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 21 First Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 22 Sixth Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.	2																			
5 1" Monthly 53 3407 1,812 53 37.0 1,984 48 34.07 1,635 48 37.30 1,790 155 9.44 61.1/2" Monthly 24 68.17 1,636 24 74.70 1,793 24 68.17 1,636 24 74.70 1,793 157 9.66 7 2" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.55 8 3" Monthly 0 204.47 0 0 0 224.00 0 0 0 204.47 0 0 0 224.00 0 0 0 0 204.47 0 0 0 224.00 0 0 0 0 0.00 1.00 1.00 1.00 1.00 1.	3		77		\$13.63	\$1,052	77		\$15.00	\$1,158	72		\$13.63	\$981	72		\$15.00	\$1,080	\$99	10.09%
6 1-1/2" Monthly 24 68.17 1,636 24 74.70 1,793 24 68.17 1,636 24 74.70 1,793 157 9,66 7 2" Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9,55 8 3" Monthly 0 204.47 0 0 0 224.00 0 0 0 224.00 0 0 0 204.47 0 0 0 224.00 0 0 0 0.00 9 4" Monthly 123 340.77 41,988 123 373,40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9,55 8" Monthly 0 1,090.40 0 0 0 1,194.70 0 0 1,194.70 0 0 0 1,194.70 0 0 0 1,194.70 0 0 0 1,194.70 0 0 0 0 0.00 12 Surcharge	4		0		20.46	0	0		22.40	0	0		20.46	0	0		22.40	0	0	0.00%
7 2"Monthly 264 109.04 28,767 264 119.50 31,527 264 109.04 28,787 264 119.50 31,548 2,761 9.55 8 3"Monthly 0 204.47 0 0 0 224.00 0 0 224.00 0 0 204.47 0 0 0 224.00 0 0 0.00 9 4"Monthly 123 340.77 41,988 123 373.40 46,09 120 340.77 40,892 120 373.40 44,808 3,916 9.55 10 6"Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.55 11 8"Monthly 0 1,090.40 0 0 1,090.40 0 0 1,090.40 0 0 1,194.70 0 0 0 1,194.70 0 0 0 0 1,194.70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5		53		34.07	1,812	53		37.30	1,984	48		34.07	1,635	48		37.30	1,790	155	9.48%
8 3" Monthly 0 204.47 0 0 224.00 0 0 224.00 0 0 224.47 0 0 0 224.00 0 0 0.00 9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.55 10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 9.55 11 8" Monthly 0 1,090.40 0 1,090.40 0 0 1,194.70 0 0 0 1,194.70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6		24		68.17	1,636	24		74.70	1,793	24		68.17	1,636	24		74.70	1,793	157	9.60%
9 4" Monthly 123 340.77 41,988 123 373.40 46,009 120 340.77 40,892 120 373.40 44,808 3,916 9.58 10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.53 11 8" Monthly 0 108 1,090.40 0 0 1,090.40 0 0 1,090.40 0 0 0 1,194.70 0 0 0.000 12 Surcharge 10 Volumetric Charges: 11 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.88 18 Second Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.000 19 Third Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 19 Third Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 19 Third Block 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0 0.0000 0 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0	7		264		109.04	28,767	264		119.50	31,527	264		109.04	28,787	264		119.50	31,548	2,761	9.59%
10 6" Monthly 108 681.50 73,602 108 746.70 80,644 108 681.50 73,602 108 746.70 80,644 7,042 9.57 11 8" Monthly 0 1,090.40 0 0 1,090.40 0 0 0 1,194.70 0 0 0 1,090.40 0 0 0 1,194.70 0 0 0 0 2 Surcharge 13 14 15 16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.88 18 Second Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 19 Third Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 20 Fourth Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 21 Fifth Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 22 Fifth Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 23 Credits 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 24 Credits 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 25 Sixth Block 0 0 0.0000 0 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 26 Gredits 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0.0000 27 Sixth Block 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0	8		0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	0.00%
11 8" Monthly 0 1,99.40 0 0 1,99.40 0 0 1,99.40 0 0 0 1,194.70 0 0 0 1,090.40 0 0 1,194.70 0 0 0 0 0.00 12 Surcharge	9		123		340.77	41,988	123		373.40	46,009	120		340.77	40,892	120		373.40	44,808	3,916	9.58%
12 Surcharge	10		108		681.50	73,602	108		746.70	80,644	108		681.50	73,602	108		746.70	80,644	7,042	9.57%
13			0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	0.00%
14		Surcharge																	0	0.00%
15 16																				
16 Volumetric Charges: 17 First Block 665,212 \$4.0840 \$2,716,697 665,212 \$4.7500 \$3,159,758 617,725 \$3.8340 \$2,368,359 617,725 \$4.7500 \$2,934,195 \$565,836 23.8340 \$2,000 \$1.000																				
17 First Block 665,212 \$4,0840 \$2,716,697 665,212 \$4,7500 \$3,159,758 617,725 \$3,8340 \$2,368,359 617,725 \$4,7500 \$2,934,195 \$565,836 23.88 18 Second Block 0 0.0000 0 0 0.0000 0 0 0.000 0 0 0.000 19 Third Block 0 0.0000 0 0 4,7500 0 0 0.000 0 0 0.00 20 Fourth Block 0 0.0000 0 0 4,7500 0 0 0.0000 0 0 4,7500 0 0 0.000 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																				
18 Second Block 0 0.0000 0 4.7500 0 0.0000 0 4.7500 0 0.0000 19 Third Block 0 0.0000 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 20 Fourth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 0.000 21 Fifth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.000 22 Sixth Block 0 0.0000 0 4.7500 0 0 0.0000 0 4.7500 0 0 0.000 23 Credits 0 26,321 0 26,321 0 0.0000 0 0 0.0000 0 0 0.0000 24																				
19 Third Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0 0 0 0 0 0				665,212		\$2,716,697		665,212		\$3,159,758		617,725		\$2,368,359		617,725		\$2,934,195	\$565,836	23.89%
20 Fourth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0		0		0		0		0		0		0		0	0	0.00%
21 Fifth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.00000 0 0 0.00000 0 0 0.				0		0		0		0		0		0		0		0	0	0.00%
22 Sixth Block 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 4.7500 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.00000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0 0.0000 0 0.				0		0		0		0		0		0		0		0	0	0.00%
23 Credits 0 26,321 0 26,321 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0		0		0		0		0		0		0		0	0	0.00%
24				0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
		Credits		0		26,321		0		26,321						0		0	0	0.00%
25 Total 665,212 \$2,891,875 665,212 \$3,349,194 617,725 \$2,515,892 617,725 \$3,095,858 \$579,966 23.0.					_								_				_			
	25	Total		665,212	_	\$2,891,875		665,212		\$3,349,194		617,725	_	\$2,515,892		617,725	_	\$3,095,858	\$579,966	23.05%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Other Public Authority)

Witness Responsible: Melissa Schwarzell

			Base Perio	od at Present Ra	ates	E	ase Period at P	Proposed Rates			Test Year a	at Present Rates	1		Test Year at	Proposed Rates	i		
	•	Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line	# Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Other Public Author	ity:							,										
2	Minimum Charge:																		
3	5/8" Monthly	1,724		\$13.63	\$23,493	1,724		\$15.00	\$25,854	1,500		\$13.63	\$20,445	1,500		\$15.00	\$22,500	\$2,055	10.05%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	2,112		34.07	71,973	2,112		37.30	78,796	2,184		34.07	74,409	2,184		37.30	81,463	7,054	9.48%
6	1-1/2" Monthly	367		68.17	25,021	367		74.70	27,418	384		68.17	26,177	384		74.70	28,685	2,508	9.58%
7	2" Monthly	4,628		109.04	504,682	4,628		119.50	553,095	4,860		109.04	529,934	4,860		119.50	580,770	50,836	9.59%
8	3" Monthly	12		204.47	2,411	12		224.00	2,641	12		204.50	2,454	12		224.00	2,688	234	9.54%
9	4" Monthly	507		340.77	172,822	507		373.40	189,370	540		340.77	184,016	540		373.40	201,636	17,620	9.58%
10	6" Monthly	164		681.50	111,766	164		746.70	122,459	168		681.50	114,492	168		746.70	125,446	10,954	9.57%
11	8" Monthly	24		1,090.40	26,170	24		1,194.70	28,673	24		1,090.42	26,170	24		1,194.70	28,673	2,503	9.56%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		1,196,970	\$4.3278	\$5,180,218		1,196,970	\$5.1910	\$6,213,474		1,165,872	\$4.0530	\$4,725,278		1,165,872	\$5.1910	\$6,052,040	\$1,326,762	28.08%
18	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		(232)		70,577		(232)		70,577				0		0		0	0	0.00%
24				_				_				_				_			
25	Total		1,196,739	_	6,189,133		1,196,739	_	\$7,312,357		1,165,872	_	\$5,703,375	ıi	1,165,872	_	\$7,123,901	\$1,420,526	24.91%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Sale for Resale)

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present Ra	ates		Base Period at	Proposed Rates			Test Year a	t Present Rates	,			Proposed Rates	o nate case - nev		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	•	Customer	Dube i eii	ou ut i resent in	-	Customer	base i ciloa at	r roposed nates		Customer	rest rear a	terresent nates		Customer	rest rear at	roposca nates			
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	•	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
	Sale for Resale:	Dillings	(000 001)	Nate	nevenue	Dillings	(000 001)	nace	nevenue	Dillings	(ooo dai)	Nucc	nevenue	Dillings	(000 001)	nate	Nevenue	Change	Change
2	Minimum Charge:																		
3	5/8" Monthly	0		\$13.63	\$0	0		\$15.00	\$0	0		\$13.63	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		20.46	0	0		22.40	0	0		20.46	0	0		22,40	0	0	0.00%
5	1" Monthly	0		34.07	0	0		37.30	0	0		34.07	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	38		68.17	2,602	38		74.70	2,851	60		68.17	4,090	60		74.70	4,482	392	9.58%
7	2" Monthly	58		109.04	6,285	58		119.50	6,887	48		109.04	5,234	48		119.50	5,736	502	9.59%
8	3" Monthly	0		204.47	0	0		224.00	0	0		204.47	0	0		224.00	0	0	0.00%
9	4" Monthly	55		340.77	18,754	55		373.40	20,549	60		340.77	20,446	60		373.40	22,404	1,958	9.58%
10	6" Monthly	50		681.50	34,187	50		746.70	37,458	48		681.50	32,712	48		746.70	35,842	3,130	9.57%
11	8" Monthly	0		1,090.40	0	0		1,194.70	0	0		1,090.40	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0								0	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		401,304	\$4.1148	\$1,651,277		401,304	\$4.7600	\$1,910,207		379,262	\$3.8370	\$1,455,230		379,262	\$4.7600	\$1,805,289	\$350,059	24.06%
18	Second Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	Fifth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	SFR-Intercompany		0	0.0000	27,160		0	0.0000			0	0.0000	0		0				
24	Credits		23,697	0.0000	115,108		23,697	0.0000	115,108		0	0.0000	0		0		0	0	0.00%
	Special Contract		19,644	2.2500	44,199		19,644	2.2500	44,199		10,491	\$2.2500	\$23,606		10,491	2.2500	\$23,606		
26	Total	:	444,645	_	\$1,899,572		444,645	-	\$2,137,259	:	389,754	=	\$1,541,318		389,754	=	\$1,897,359	\$356,041	23.10%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Fire)

Witness Responsible: Melissa Schwarzell

		Ba:	se Period at Pres	ent Rates	Base Pe	eriod at Propos	ed Rates	Test	Year at Presen	t Rates	Test Y	ear at Propose	d Rates		
		Number			Number			Number			Number				
	Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	Percentage
Line #	Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
	Private Fire Service:														
2	Hydrant	14,869	\$75.32	\$1,119,933	14,869	\$80.12	\$1,191,289	14,880	\$70.90	\$1,054,992	14,880	\$80.12	\$1,192,186	\$137,194	13.00%
3	2"	835	8.63	7,212	835	9.16	7,651	900	8.11	7,299	900	9.16	8,244	945	12.95%
4	4"	5,226	34.73	181,521	5,226	36.92	192,960	5,748	32.67	187,787	5,748	36.92	212,216	24,429	13.01%
5	6"	11,368	78.07	887,469	11,368	83.04	943,973	11,616	73.49	853,660	11,616	83.04	964,593	110,933	12.99%
-	8"	3,768	138.81	523,039	3,768	147.62	556,238	3,840	130.64	501,658	3,840	147.62	566,861	65,203	13.00%
7	10"	151	216.68	32,759	151	230.72	34,881	156	204.18	31,852	156	230.72	35,992	4,140	13.00%
8	12"	72	312.84	22,525	72	332.71	23,955	72	294.43	21,199	72	332.71	23,955	2,756	13.00%
	14"	0	0.00	0	0	479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10	16"	12	555.51	6,666	12	590.78	7,089	12	522.81	6,274	12	590.78	7,089	815	12.99%
11															
12															
13	Credits	1,668		11,054			11,054					_	0		
14	Total	37,969		\$2,792,178	36,301	·-	\$2,969,090	37,224	_	\$2,664,721	37,224	· <u> </u>	\$3,011,136	\$346,415	13.00%
15						'-			_			_			
16	Volumetric Charges:														
17	First Block	6,730	\$4.7305	\$31,838	6,730	\$5.7120	\$38,444	0	\$4.7305	\$0	0	\$5.7120	\$0	\$0	0.00%
18															
19															
20	Public Fire Protection:														
21	Public Fire Hydrants	89,778	\$42.30	\$3,797,309	89,778	\$49.16	\$4,413,486	90,024	\$39.90	\$3,591,958	90,024	\$49.16	\$4,425,580	\$833,622	23.21%
22															
23		89,778		\$3,797,309	89,778	'-	\$4,413,486	90,024	_	\$3,591,958	90,024	_	\$4,425,580	\$833,622	23.21%
24			_			-			_			-			
25	Credits			33,157			33,157			0			0		
26															
27	Total Fire		_	\$6,654,482		-	\$7,454,177		_	\$6,256,679		_	\$7,436,716	\$1,180,037	18.86%
			_			=			=			-			

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020
ALL CUSTOMERS EXCEPT EASTERN ROCKCASTLE AND NORTH MIDDLETOWN (Miscellaneous)

Witness Responsible: Melissa Schwarzell

			В	ase Period			Base P	eriod			Test Year a	t Present Rates	S		Test Year at F	Proposed Rates			
		Customer				Customer			,	Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Change	Change
1	Miscellaneous:																		
2	Minimum Charge:																		
3	5/8" Monthly	34		\$13.63	\$467	34		\$13.63	\$467	48		\$13.63	\$654	48		\$13.63	\$654	\$0	0.00%
4	3/4" Monthly	0		\$20.46	0	0		20.46	0	0		20.46	0	0		20.46	0	0	0.00%
5	1" Monthly	239		\$34.07	8,139	239		34.07	8,139	288		34.07	9,812	288		34.07	9,812	0	0.00%
6	1-1/2" Monthly	0		\$68.17	0	0		68.17	0	0		68.17	0	0		68.17	0	0	0.00%
	2" Monthly	0		\$109.04	0	0		109.04	0	0		109.04	0	0		109.04	0	0	0.00%
	3" Monthly	165		\$204.47	33,839	165		204.47	33,839	192		204.47	39,258	192		204.47	39,258	0	0.00%
9	4" Monthly	0		\$340.77	0	0		340.77	0	0		340.77	0	0		340.77	0	0	0.00%
	6" Monthly	0		\$681.50	0	0		681.50	0	0		681.50	0	0		681.50	0	0	0.00%
	8" Monthly	0		\$1,090.40	0	0		1,090.40	0	0		1,090.40	0	0		1,090.40	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
	Volumetric Charges:	1																	
17	First Block		10,863	\$4.0622	\$44,129		10,863	\$3.3480	\$36,371		3,153	\$3.3480	\$10,557		3,153	\$3.3480	\$10,557	\$0	0.00%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
23	Credits		(1,574)		4,402		(1,574)		4,402		0		0		0		0	0	0.00%
24		_		_		_		-		-		_		_		-			
25	Total	_	9,289	_	\$90,976	-	9,289	_	\$83,218	_	3,153	_	\$60,281	_	3,153	_	\$60,281	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 EASTERN ROCKCASTLE

Witness Responsible: Melissa Schwarzell

		Base Perio	od at Present Rates	Base Period at	Pronosed Rates	Test Year at I	Present Rates		roposed Rates	citae Eritoenea	ocicialox joeii iii
		Dusc i circ	od del l'esene nates	Base i criou ac	1 Toposed Nates	Test real at 1	reserre nates	Test real act	roposcu nates		
Line	Class/ # Description	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage
Line	Monthly Billing:	(000 Gai)	Revenue	(000 Gai)	Revenue	(000 Gai)	Revenue	(000 Gai)	Revenue	Change	Change
1	Worthing Billing.										
2	Residential	18,661	\$287,102	18,661	\$201,881	19,524	\$309,177	19,524	\$234,593	(\$74,584)	-24.12%
J	Commercial	18,661 541	\$287,102 9,777	18,661	\$201,881 7,114	19,524	\$309,177 10,279	19,524	\$234,593 7,892	(2,387)	-24.12%
- 4	Industrial	541	9,777	541	7,114	688	10,279	088	7,892	(2,387)	0.00%
6	Other Public Authority	0	198	0	131	0	0	0	0	0	0.00%
7	Sale for Resale	5	198	5	131	0	0	0	0	0	0.00%
,	Private Fire Service:	0	0	0	0	0	0	0	0	0	0.00%
9	Public Fire Service	0	0	0	0	0	0	0	0	0	0.00%
10	Miscellaneous	0	9	0	0	0	0	0	0	0	0.00%
	Other Water Revenue	0	0	0	0	0	0	0	0	0	0.00%
	Total	19,208	\$297,077	19,208	\$209,126	20,213	\$319,456	20,213	\$242,485	(\$76,971)	-24.09%
13	Total	19,200	3297,077	19,208	3209,120	20,213	\$319,430	20,213	3242,403	(\$70,971)	24.03/0
14	Miscellaneous Revenues:										
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		2,759		2,759		2,939		2,939	0	0.00%
17	Rent		2,739		2,739		2,939		2,333	0	0.00%
18	Rent I/C		0		0		0		0	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		12		12		0		0	0	0.00%
21	Application/Initiation Fee		1,512		1,512		1,736		1,736	0	0.00%
22	Usage Data		1,512		1,512		1,750		1,730	0	0.00%
23	Reconnect Fee		1,092		1,092		0		0	0	0.00%
24	Miscellaneous Service		1,032		1,032		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$ 5,375		\$5,375		\$4,675		\$4,675	\$0	0.00%
27			÷ 3,373		\$3,3.3		Ţ 1,07 S		ŷ 1,073	Ç.	
28	Total Revenue		\$ 302,452		\$214,501		\$324,131		\$247,160	(\$76,971)	-23.75%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Residential)

Witness Responsible: Melissa Schwarzell

			Base Peri	od at Present Ra	ates		Base Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates	i		
Line #	Class/ # Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Residential:								,										
2	Minimum Charge:																		
3	5/8" Monthly	6,741		28.28	\$190,628	6,741		\$15.00	\$101,111	7,356		\$28.28	\$208,028	7,356		\$15.00	\$110,340	(\$97,688)	-46.96%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:	i																	
17	First Block		9,913	\$0.0000	\$0		9,913	\$6.3640	\$63,084		10,752	\$0.0000	\$0		10,752	\$6.3640	\$68,423	\$68,423	0.00%
18	Second Block		11,380	11.53	131,209		11,380	6.3640	72,421		8,773	11.5300	101,149		8,773	6.3640	55,830	(45,319)	-44.80%
19	Third Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
20	Fourth Block Fifth Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00% 0.00%
21	Sixth Block		0	0.00	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22			(2.621)	0.00	(24.725)		(0.001)	6.3640	(24.725)		0	0.0000	0		0	6.3640	0	0	
23 24	Credits		(2,631)		(34,735)		(2,631)		(34,735)				0		U		U	U	0.00%
	Total		10 661	_	\$287,102		10 661	-	\$201,881		10.524	-	¢200 177		10 524		¢224 E02	¢ /74 E94\	-24.12%
25	Total		18,661	_	\$287,102		18,661		\$201,881	ı	19,524		\$309,177		19,524		\$234,593	\$ (74,584)	-24.12%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Commercial)

Witness Responsible: Melissa Schwarzell

			Paco Pori	od at Present Ra	tor		lace Period at I	Proposed Rates			Tost Voor at	Present Rates				Proposed Rates	8 Kate Case - Kev	ciiac - Li Nockea	Stic.xi3xj3cii ivi
		Customer	Dase Fell	ou at Fresent Na	ites	Customer	ase renou at i	Toposeu Nates		Customer	rest rear at	rieselli Nates		Customer	rest rear at	r roposeu nate:			
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Commercial:	Dillings	(000 001)	Nucc	nevenue	Dillings	(000 Gui)	nate	Nevenue	Dillings	(000 001)	nace	печение	Dillings	(coo dai)	nate	nevenue	Change	Change
2	Minimum Charge:																		
3	5/8" Monthly	220		\$28.28	\$6,217	220		\$15.00	\$3,297	264		\$28.28	\$7,466	264		\$15.00	\$3,960	(\$3,506)	-46.96%
4	3/4" Monthly			0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	4		178.17	790	4		119.50	530	0		178.17	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		335	\$0.0000	\$0		335	\$5.7120	\$1,916		444	\$0.0000	\$0		444	\$5.7120	\$2,538	\$2,538	0.00%
18	Second Block		240	11.5300	2,772		240	5.7120	1,373		244	11.5300	2,813		244	5.7120	1,394	(1,419)	-50.44%
19	Third Block		0	11.5300	0		0	5.7120	0		0	11.5300	0		0	5.7120	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
	Credits		(34)		(2)		(34)		(2)				0		0		0	0	0.00%
24								_				_							
25	Total		541	_	\$9,777		541	_	\$7,114		688		\$10,279		688		\$7,892	(\$2,387)	-23.22%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Industrial)

Witness Responsible: Melissa Schwarzell

			Base Per	iod at Present Ra	ates		Base Period at I	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates	i		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Industrial:																-		
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
17	First Block		0	\$0.0000	\$0		0	\$4.7500	\$0		0	\$0.0000	\$0		0	\$4.7500	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
23 24	Credits		U		Ü		0		0						0		U	0	0.00%
	T-4-1			_	ćo			-	ćo		0	-	ćo				ćo	ćo	0.000/
25	Total		0	_	\$0		0	_	\$0		0	_	\$0		0	_	\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Other Public Authority)

Witness Responsible: Melissa Schwarzell

			Base Peri	iod at Present Ra	ites		Base Period at	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates	i		
		Customer				Customer				Customer				Customer			,		
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Other Public Autho	rity:																	
2	Minimum Charge:																		
3	5/8" Monthly	7		\$28.28	\$198	7		\$15.00	\$105	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
17	First Block		5	\$0.0000	\$0		5	\$5.1910	\$26		0	\$0.0000	\$0		0	\$5.1910	\$0	\$0	0.00%
18	Second Block		0	11.5300	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
19	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
23	Credits		0		0		0		0				0		0		0	0	0.00%
24				_												_			
25	Total		5		\$198		5		\$131		0		\$0		0		\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 EASTERN ROCKCASTLE (Sale for Resale)

Witness Responsible: Melissa Schwarzell

			Base Peri	iod at Present Ra	tes		Base Period at	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates	i		
Line #	Class/ # Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Sale for Resale:	ge	(555 55.)			8-	(000 00)				(222 22.)				(,				
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0								0	0	0.00%
13																			
14																			
15	V-1																		
16 17	Volumetric Charges: First Block		0	\$0.0000	\$0		0	\$4.7600	\$0		0	\$0.0000	\$0		0	\$4.7600	\$0	\$0	0.00%
10	Second Block		0	0.0000	ŞU		0	4.7600	30 0		0	0.0000	30 0		0	4.7600	30 0	30 0	0.00%
19	Third Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	SFR-Intercompany		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	7000	· ·	Ü	
24	Credits		Ö	0.0000	0		0	0.0000	0		0	0.0000	0		Ö		0	0	0.00%
25	Special Contract		0	0.0000	0		ő	0.0000	0		0	\$0.0000	0		0	0.0000	\$0		
	Total	•	0		\$0		0	2.0000	\$0		0	Ţ1.0000 <u>.</u>	\$0		0	2.0000	\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Fire)

Witness Responsible: Melissa Schwarzell

Connection	Number of onnections 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.00 0.00 0.00 0.00 0.00 0.00 0.00	Total Revenue \$0 0 0 0	Number of Connections	Proposed Rate \$80.12 9.16 36.92	Total Revenue \$0	Number of Connections 0 0	Current Rate \$0.00 0.00	Total Revenue \$0	Number of Connections	Proposed Rate \$80.12 9.16	Total Revenue \$0	Dollar Change \$0	Percentage Change
Line # Size Co 1 Private Fire Service: 2 Hydrant 3 2" 4 4" 5 6"		\$0.00 0.00 0.00 0.00 0.00 0.00 0.00	Revenue		\$80.12 9.16 36.92	Revenue		Rate \$0.00	Revenue		Rate \$80.12	Revenue \$0	Change \$0	Change 0.00%
1 Private Fire Service: 2 Hydrant 3 2" 4 4" 5 6"	0 0 0 0 0 0	\$0.00 0.00 0.00 0.00 0.00 0.00		O 0 0 0 0 0 0	\$80.12 9.16 36.92		Connections 0 0	\$0.00		Connections 0 0	\$80.12	\$0	\$0	0.00%
2 Hydrant3 2"4 4"5 6"	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	\$0 0 0 0	0 0 0 0	9.16 36.92	\$0 0	0		\$0 0	0				
3 2" 4 4" 5 6"	0 0 0 0 0	0.00 0.00 0.00 0.00 0.00	\$0 0 0 0	0 0 0	9.16 36.92	\$0 0	0		\$0 0	0				
4 4" 5 6"	0 0 0 0	0.00 0.00 0.00 0.00	0 0 0	0 0 0	36.92	0	0	0.00	0	0	9 16	0	0	
4 4" 5 6" 6 8" 7 10" 8 12"	0 0 0 0	0.00 0.00 0.00	0 0 0	0		0			•		3.10	U	•	0.00%
5 6" 6 8" 7 10" 8 12"	0 0 0	0.00 0.00	0	0		U	0	0.00	0	0	36.92	0	0	0.00%
6 8" 7 10" 8 12"	0 0	0.00	0		83.04	0	0	0.00	0	0	83.04	0	0	0.00%
7 10" 8 12"	0			0	147.62	0	0	0.00	0	0	147.62	0	0	0.00%
8 12"	0		0	0	230.72	0	0	0.00	0	0	230.72	0	0	0.00%
0 12		0.00	0	0	332.71	0	0	0.00	0	0	332.71	0	0	0.00%
9 14"	0	0.00	0	0	479.07	0	0	0.00	0	0	479.07	0	0	0.00%
10 16"	0	0.00	0	0	590.78	0	0	0.00	0	0	590.78	0	0	0.00%
11														
12														
13 Credits						0						0		
14 Total	0		\$0	0	_	\$0	0	'-	\$0	0	_	\$0	\$0	0.00%
15					-			-			_			
16 Volumetric Charges:														
17 First Block	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0	0.00%
18														
19														
20 Public Fire Protection:														
21 Public Fire Hydrants	0	\$0.00	\$0	0	\$49.16	\$0	0	\$39.90	\$0	0	\$49.16	\$0	\$0	0.00%
22														
23	0		\$0	0	_	\$0	0	'-	\$0	0	_	\$0	\$0	0.00%
24		_			_			-			_		-	
25 Credits	0		0			0			0			0		
26														
27 Total Fire			\$0		-	\$0		-	\$0		-	\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

EASTERN ROCKCASTLE (Miscellaneous)

Witness Responsible: Melissa Schwarzell

				Base Period			Base P	eriod			Test Year a	t Present Rates				Proposed Rates	o nate case - nev		•
	Class/	Customer	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
Line #		Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Billings	0	Rate	Revenue	Change	Change
	Miscellaneous:																	0-	
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
5	1" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
7	2" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
8	3" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
	6" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
11	8" Monthly	0		0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
17	First Block		0	\$0.0000	\$0		0	\$0.0000	\$0		0	\$0.0000	\$0		0	\$0.0000	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
19	Third Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Sixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	Credits		U		0		0		U		U		U		0		U	0	0.00%
24	Takal	-			ćo	-		-	ćo	_			ćo	-			ćo	ćo	0.000/
25	Total	_	0	_	\$0		0		\$0		0		\$0		0		\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-2
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

		Base Period	d at Present Rates	Base Period at	Proposed Rates	Test Year at I	Present Rates	Test Year at P	roposed Rates		DDINION JOEL III
									· · · · · · · · · · · · · · · · · · ·		
	Class/	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	Percentage
Line	# Description	('000 Gal)	Revenue	('000 Gal)	Revenue	('000 Gal)	Revenue	('000 Gal)	Revenue	Change	Change
1	Monthly Billing:		.	· ·	_	·					
2											
3	Residential	0	\$0	0	\$0	17,691	\$250,158	17,691	\$182,608	(\$67,550)	-27.00%
4	Commercial	0	0	0	0	1,313	22,553	1,313	23,276	723	3.21%
5	Industrial	0	0	0	0	0	0	0	0	0	0.00%
6	Other Public Authority	0	0	0	0	0	0	0	0	0	0.00%
7	Sale for Resale	0	0	0	0	37,074	169,772	37,074	180,952	11,180	6.59%
8	Private Fire Service:	0	0	0	0	0	0	0	0	0	0.00%
9	Public Fire Service	0	0	0	0	0	19,152	0	23,597	4,445	23.21%
	Miscellaneous	0	0	0	0	0	0	0	0	0	0.00%
11		0	0	0	0	0	0	0	0	0	0.00%
	Total	0	\$0	0	\$0	56,079	\$461,635	56,079	\$410,433	(\$51,202)	-11.09%
13											
14											
15	Other Water Revenue		\$ -		\$0		\$0		\$0	0	0.00%
16	Late Payment Fee		0		0		0		0	0	0.00%
17	Rent		0		0		0		0	0	0.00%
18	Rent I/C		0		0		0		0	0	0.00%
19	Collect for Others		0		0		0		0	0	0.00%
20	NSF Check Charge		0		0		0		0	0	0.00%
21	Application/Initiation Fee		0		0		0		0	0	0.00%
22	Usage Data		0		0		0		0	0	0.00%
23	Reconnect Fee		0		0		0		0	0	0.00%
24	Miscellaneous Service		0		0		0		0	0	0.00%
25	WW-Miscellaneous Service		0		0		0		0	0	0.00%
26	Total Other Revenue		\$ -		\$0		\$0		\$0	\$0	0.00%
27	Table		 								44.00**
28	Total Revenue		Ş -		\$0		\$461,635		\$410,433	(\$51,202)	-11.09%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Residential)

Witness Responsible: Linda Bridwell

NORTH MIDDLETOWN (Residential)

Exhibit 37, Schedule M-3

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

			Base Peri	iod at Present Ra	ites		Base Period at	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates	i		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Residential:	Dillings	(000 00.)	nace	nevende	5,,,,,,	(000 00.)	noce	nevende	21111163	(000 00.)	nace	nevenue	585	(000 00.)	nate	nevenue	change	Change
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	4,668		\$31.52	\$147,135	4,668		\$15.00	\$70,020	(\$77,115)	-52.41%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	First Block		0	\$0.0000	\$0		0	\$6.3640	\$0		9,336	\$0.0000	\$0		9,336	\$6.3640	\$59,414	\$59,414	0.00%
18	Second Block		0	12.3300	0		0	6.3640	0		8,355	12.3300	103,023		8,355	6.3640	53,174	(49,849)	-48.39%
19	Third Block		0	11.0700	0		0	6.3640	0		0	11.0700	0		0	6.3640	0	0	0.00%
20	Fourth Block		0	9.4800	0		0	6.3640	0		0	9.4800	0		0	6.3640	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	6.3640	0		0	0.0000	0		0	6.3640	0	0	0.00%
23	Credits		0		0		0		0				0		0		0	0	0.00%
24				_				-				-				-		(100 000)	
25	Total		0	_	\$0		0	_	\$0		17,691	-	\$250,158		17,691		\$182,608	(\$67,550)	-27.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Commercial)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

			Base Per	iod at Present Ra	tes		Base Period at	Proposed Rates	,		Test Year at	Present Rates			Test Year at	Proposed Rates	i		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
	Commercial:		(222 22.)				(,				((**** ****)				
2	Minimum Charge:																		
3	5/8" Monthly	0		\$28.79	\$0	0		\$15.00	\$0	0		\$28.79	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		28.79	0	0		119.50	0	132		28.79	3,800	132		119.50	15,774	11,974	315.11%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:	:																	
17	First Block		0	\$0.0000	\$0		0	\$5.7120	\$0		264	\$0.0000	\$0		264	\$5.7120	\$1,508	\$1,508	0.00%
18	Second Block		0	17.8700	0		0	5.7120	0		396	17.8700	7,077		396	5.7120	2,262	(4,815)	
19	Third Block		0	17.8700	0		0	5.7120	0		653	17.8700	11,676		653	5.7120	3,732	(7,944)	
	Fourth Block		0	17.8700	0		0	5.7120	0		0	17.8700	0		0	5.7120	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
	Sixth Block		0	0.0000	0		0	5.7120	0		0	0.0000	0		0	5.7120	0	0	0.00%
	Credits		0		0		0		0				0		0		0	0	0.00%
24				_				_				-							
25	Total		0	_	\$0		0	_	\$0		1,313		\$22,553		1,313		\$23,276	\$723	3.21%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

NORTH MIDDLETOWN (Industrial)

Exhibit 37, Schedule M-3 Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M Witness Responsible: Linda Bridwell

			Base Per	iod at Present Ra	tes		Base Period at	Proposed Rates			Test Year at	Present Rates				Proposed Rates	se - Revenue - No		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Industrial:		(8-	(555 55.)				(222 22.)				(222 22.)				
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:	i																	
17	First Block		0	\$0.0000	\$0		0	\$4.7500	\$0		0	\$0.0000	\$0		0	\$4.7500	\$0	\$0	0.00%
18	Second Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
19	Third Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
20	Fourth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
21	Fifth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
	Sixth Block		0	0.0000	0		0	4.7500	0		0	0.0000	0		0	4.7500	0	0	0.00%
	Credits		0		0		0		0						0		0	0	0.00%
24	T. 1.1			<u> </u>	<u> </u>			_				-							0.000/
25	Total		0	_	\$0		0	_	\$0		0	-	\$0		0		\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Other Public Authority)

Witness Responsible: Linda Bridwell NORTH MIDDLETOWN (Other Public Authority)

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

			Base Per	iod at Present Ra	tes		Base Period at	Proposed Rates	5		Test Year at	Present Rates			Test Year at	Proposed Rates	i		
		Customer				Customer				Customer				Customer			_		
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
Line #	Description	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
1	Other Public Autho	rity:																	
2	Minimum Charge:																		
3	5/8" Monthly	0		\$0.00	\$0	0		\$15.00	\$0	0		\$0.00	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		0.00	0	0		373.40	0	0		0.00	0	0		373.40	0	0	0.00%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Surcharge																	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
17	First Block		0	\$0.0000	\$0		0	\$5.1910	\$0		0	\$0.0000	\$0		0	\$5.1910	\$0	\$0	0.00%
	Second Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Third Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Fourth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Fifth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Sixth Block		0	0.0000	0		0	5.1910	0		0	0.0000	0		0	5.1910	0	0	0.00%
	Credits		0		0		0		0				0		0		0	0	0.00%
24				_				_				_				_			
25	Total		0	_	\$0		0		\$0		0	_	\$0		0	_	\$0	\$0	0.00%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Sale for Resale)

Witness Responsible: Linda Bridwell

NORTH MIDDLETOWN (Sale for Resale)

Exhibit 37, Schedule M-3

Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

			Base Peri	iod at Present Ra	tes		Base Period at	Proposed Rates			Test Year at	Present Rates			Test Year at	Proposed Rates			
Line #	Class/ # Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1	Sale for Resale:		, ,			<u> </u>	(/				, ,				, ,				
2	Minimum Charge:																		
3	5/8" Monthly	0		\$28.79	\$0	0		\$15.00	\$0	0		\$28.79	\$0	0		\$15.00	\$0	\$0	0.00%
4	3/4" Monthly	0		0.00	0	0		22.40	0	0		0.00	0	0		22.40	0	0	0.00%
5	1" Monthly	0		0.00	0	0		37.30	0	0		0.00	0	0		37.30	0	0	0.00%
6	1-1/2" Monthly	0		0.00	0	0		74.70	0	0		0.00	0	0		74.70	0	0	0.00%
7	2" Monthly	0		0.00	0	0		119.50	0	0		0.00	0	0		119.50	0	0	0.00%
8	3" Monthly	0		0.00	0	0		224.00	0	0		0.00	0	0		224.00	0	0	0.00%
9	4" Monthly	0		28.79	0	0		373.40	0	12		28.79	345	12		373.40	4,481	4,136	1198.84%
10	6" Monthly	0		0.00	0	0		746.70	0	0		0.00	0	0		746.70	0	0	0.00%
11	8" Monthly	0		0.00	0	0		1,194.70	0	0		0.00	0	0		1,194.70	0	0	0.00%
12	Owenton				0				0				0				0	0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																	4	
17	First Block		0	\$4.5700	\$0		0	\$4.7600	\$0		37,074	\$4.5700	\$169,427		37,074	\$4.7600	\$176,471	\$7,044	4.16%
18	Second Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
19	Third Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
20	Fourth Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
21	Fifth Block		0	4.5700	0		0	4.7600	0		0	4.5700	0		0	4.7600	0	0	0.00%
22	Sixth Block		0	0.0000	0		0	4.7600	0		0	0.0000	0		0	4.7600	0	0	0.00%
	SFR-Intercompany				0		0		0		0	0.0000	0		0			0	0.000/
24	Credits				0		0		0		0	0.0000	0		0		0	0	0.00%
25	Special Contract			_	0		0	0.0000	0		0	0.0000	\$0		0	0.0000	\$0	644 400	5.500/
26	Total		0	_	\$0		0	. =	Ş0		37,074	=	\$169,772		37,074	=	\$180,952	\$11,180	6.59%

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020

NORTH MIDDLETOWN (Fire)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

	Ba	se Period at Pres	ent Rates	Base Pe	eriod at Propos	ed Rates	Test Y	ear at Present	Rates	Test Y	ear at Propose	d Rates		
	Number			Number			Number			Number				
Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	Percentage
Line # Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
1 Private Fire Service:													,	
2 Hydrant	0	\$0.00	\$0	0	\$80.12	\$0	0	\$70.90	\$0	0	\$80.12	\$0	\$0	0.00%
3 2"	0	0.00	0	0	\$9.16	0	0	8.11	0	0	9.16	0	0	0.00%
4 4"	0	0.00	0	0	\$36.92	0	0	32.67	0	0	36.92	0	0	0.00%
5 6"	0	0.00	0	0	\$83.04	0	0	73.49	0	0	83.04	0	0	0.00%
6 8"	0	0.00	0	0	\$147.62	0	0	130.64	0	0	147.62	0	0	0.00%
7 10"	0	0.00	0	0	\$230.72	0	0	204.18	0	0	230.72	0	0	0.00%
8 12"	0	0.00	0	0	\$332.71	0	0	294.43	0	0	332.71	0	0	0.00%
9 14"	0	0.00	0	0	\$479.07	0	0	423.96	0	0	479.07	0	0	0.00%
10 16"	0	0.00	0	0	\$590.78	0	0	522.81	0	0	590.78	0	0	0.00%
11														
12														
13 Credits						0		_			_	0		
14 Total	0		\$0	0	·-	\$0	0	_	\$0	0	_	\$0	\$0	0.00%
15					'-			-			_		,	
16 Volumetric Charges:														
17 First Block	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	0	\$0.0000	\$0	\$0	0.00%
18														
19														
20 Public Fire Protection:														
21 Public Fire Hydrants	0	\$0.00	\$0	0	\$49.16	\$0	480	\$39.90	\$19,152	480	\$49.16	\$23,597	\$4,445	23.21%
22														
23	0		\$0	0	'-	\$0	480	-	\$19,152	480	_	\$23,597	\$4,445	23.21%
24		_			-			-			_		,	
25 Credits	0		0			0			0			0		
26														
27 Total Fire		_	\$0		-	\$0		-	\$19,152		_	\$23,597	\$4,445	23.21%
		_			=			=			=			

Base Year for the 12 Months Ended February 28, 2019 and Forecast Year for the 12 Months Ended June 30, 2020 NORTH MIDDLETOWN (Miscellaneous)

Witness Responsible: Linda Bridwell

Exhibit 37, Schedule M-3
Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch M

	-			Base Period															
				Dasc i ciloa		6	Base P	erioa		6	rest rear at	t Present Rates			rest rear at	Proposed Rates			
	Class/	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	D
1: #			0				o 0	Rate				Rate			o 0				Percentage
Line #	Description Niscellaneous:	Billings	U	Rate	Revenue	Billings	U	касе	Revenue	Billings	0	касе	Revenue	Billings	U	Rate	Revenue	Change	Change
	Minimum Charge:																		
	/8" Monthly	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	\$0	0		\$0.00	ćo	\$0	0.00%
	/4" Monthly	0			ŞU	0			ŞU 0	0			ŞU 0	0			\$0 0		0.00%
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
		0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	
	-1/2" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	U	0		0.00	0	0	0.00%
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00% 0.00%
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
	" Monthly	0		\$0.00	0	0		0.00	0	0		0.00	0	0		0.00	0	0	0.00%
	urcharge																	0	0.00%
13																			
14																			
15																			
	olumetric Charges:																		
	irst Block		0		\$0		0	\$3.3480	\$0		0	\$3.3480	\$0		0	\$3.3480	\$0	\$0	0.00%
	econd Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	hird Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	ourth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	ifth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
	ixth Block		0	0.0000	0		0	0.0000	0		0	0.0000	0		0	0.0000	0	0	0.00%
23 Ci	redits		0		0		0		0		0		0		0		0	0	0.00%
24		_				_		_		_				_		_			
25 To	otal		0	_	\$0	_	0		\$0	_	0		\$0		0	_	\$0	\$0	0.00%

EXHIBIT 37 SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES KENTUCKY-AMERICAN WATER COMPANY

Case No. 2018-00358

Forecasted Test Period: For the 12 Months Ending June 30, 2020

Base Period: For the 12 Months Ended February 28, 2019

Schedule Description

N Typical Bill Comparison

For electronic version, see KAW_APP_EX37N_041519.pdf.

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS

Residential - 5/8" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$12.63	\$15.00	\$2.37	18.73%
1	17.67	21.36	3.69	20.88%
2	22.71	27.73	5.02	22.10%
3	27.76	34.09	6.33	22.80%
4	32.80	40.46	7.66	23.35%
5	37.84	46.82	8.98	23.73%
6	42.88	53.18	10.30	24.02%
7	47.92	59.55	11.63	24.27%
8	52.96	65.91	12.95	24.45%
9	58.00	72.28	14.28	24.62%
10	63.04	78.64	15.60	24.75%
15	88.25	110.46	22.21	25.17%
20	113.45	142.28	28.83	25.41%
25	138.66	174.10	35.44	25.56%
30	163.86	205.92	42.06	25.67%
35	189.06	237.74	48.68	25.75%
40	214.27	269.56	55.29	25.80%
45	239.47	301.38	61.91	25.85%
50	264.68	333.20	68.52	25.89%
75	390.70	492.30	101.60	26.00%
100	516.72	651.40	134.68	26.06%
Average User				
3.86	32.10	39.58	7.48	23.30%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS

Commercial - 5/8" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$13.70	\$15.00	\$1.30	9.49%
1	18.11	20.71	2.60	14.36%
2	22.52	26.42	3.90	17.32%
3	26.93	32.14	5.21	19.35%
4	31.34	37.85	6.51	20.77%
5	33.55	40.70	7.15	21.31%
5	35.76	43.56	7.80	21.81%
6	40.17	49.27	9.10	22.65%
7	44.58	54.98	10.40	23.33%
8	48.99	60.70	11.71	23.90%
9	53.40	66.41	13.01	24.36%
10	57.81	72.12	14.31	24.75%
15	79.87	100.68	20.81	26.05%
20	101.92	129.24	27.32	26.81%
25	123.98	157.80	33.82	27.28%
32	155.74	198.93	43.19	27.73%
35	168.09	214.92	46.83	27.86%
36	172.50	220.63	48.13	27.90%
40	190.15	243.48	53.33	28.05%
50	234.26	300.60	66.34	28.32%
75	344.54	443.40	98.86	28.69%
100	454.82	586.20	131.38	28.89%
Average User				
34	164.35	210.08	45.73	27.82%

Kentucky American Water Company Case No. 2018-00358 Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Industrial - 2" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$109.04	\$119.50	\$10.46	9.59%
10	147.38	167.00	19.62	13.31%
25	204.89	238.25	33.36	16.28%
50	300.74	357.00	56.26	18.71%
75	396.59	475.75	79.16	19.96%
100	492.44	594.50	102.06	20.73%
150	684.14	832.00	147.86	21.61%
200	875.84	1,069.50	193.66	22.11%
250	1,067.54	1,307.00	239.46	22.43%
500	2,026.04	2,494.50	468.46	23.12%
750	2,984.54	3,682.00	697.46	23.37%
1,000	3,943.04	4,869.50	926.46	23.50%
1,250	4,901.54	6,057.00	1,155.46	23.57%
1,500	5,860.04	7,244.50	1,384.46	23.63%
1,984	7,716.85	9,544.93	1,828.08	23.69%
2,092	8,129.77	10,056.50	1,926.73	23.70%
2,500	9,694.04	11,994.50	2,300.46	23.73%
2,750	10,652.54	13,182.00	2,529.46	23.75%
3,000	11,611.04	14,369.50	2,758.46	23.76%
5,000	19,279.04	23,869.50	4,590.46	23.81%
10,000	38,449.05	47,619.50	9,170.45	23.85%
20,000	76,789.05	95,119.50	18,330.45	23.87%
Average User				
971	3,832.87	4,733.01	900.14	23.48%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS

Other Public Authority - 2" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$109.04	\$119.50	\$10.46	9.59%
5	129.30	145.46	16.16	12.50%
10	149.57	171.41	21.84	14.60%
15	169.83	197.37	27.54	16.22%
25	210.36	249.28	38.92	18.50%
50	311.69	379.05	67.36	21.61%
75	413.01	508.83	95.82	23.20%
100	514.34	638.60	124.26	24.16%
125	615.66	768.38	152.72	24.81%
150	716.99	898.15	181.16	25.27%
175	818.31	1,027.93	209.62	25.62%
184	855.60	1,075.68	220.08	25.72%
212	968.28	1,219.99	251.71	26.00%
250	1,122.29	1,417.25	294.96	26.28%
300	1,324.94	1,676.80	351.86	26.56%
350	1,527.59	1,936.35	408.76	26.76%
400	1,730.24	2,195.90	465.66	26.91%
500	2,135.54	2,715.00	579.46	27.13%
750	3,148.79	4,012.75	863.96	27.44%
1,000	4,162.04	5,310.50	1,148.46	27.59%
2,500	10,241.54	13,097.00	2,855.46	27.88%
5,000	20,374.04	26,074.50	5,700.46	27.98%
Average User				
121	597.59	745.23	147.64	24.71%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS

Sales for Resale - 6" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$681.50	\$746.70	\$65.20	9.57%
25	779.06	865.70	86.64	11.12%
50	876.61	984.70	108.09	12.33%
75	974.17	1,103.70	129.53	13.30%
100	1,071.73	1,222.70	150.97	14.09%
150	1,266.84	1,460.70	193.86	15.30%
200	1,461.95	1,698.70	236.75	16.19%
250	1,657.07	1,936.70	279.63	16.87%
500	2,632.64	3,126.70	494.06	18.77%
750	3,608.21	4,316.70	708.49	19.64%
1,000	4,583.77	5,506.70	922.93	20.13%
1,500	6,534.91	7,886.70	1,351.79	20.69%
2,242	9,429.23	11,417.19	1,987.96	21.08%
2,500	10,437.18	12,646.70	2,209.52	21.17%
2,930	12,115.16	14,693.50	2,578.34	21.28%
3,000	12,388.32	15,026.70	2,638.38	21.30%
5,000	20,192.87	24,546.70	4,353.83	21.56%
7,500	29,948.55	36,446.70	6,498.15	21.70%
10,000	39,704.24	48,346.70	8,642.46	21.77%
15,000	59,215.60	72,146.70	12,931.10	21.84%
25,000	98,238.34	119,746.70	21,508.36	21.89%
50,000	195,795.18	238,746.70	42,951.52	21.94%
Average User				
1,872	7,986.75	9,657.66	1,670.91	20.92%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS

Fire

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
Private Fire				
Private Fire Hydrant	\$70.90	\$80.12	\$9.22	13.00%
2"	8.11	9.16	1.05	12.95%
4"	32.67	36.92	4.25	13.01%
6"	73.49	83.04	9.55	12.99%
8"	130.64	147.62	16.98	13.00%
10"	204.18	230.72	26.54	13.00%
12"	294.43	332.71	38.28	13.00%
14"	423.96	479.07	55.11	13.00%
16"	522.81	590.78	67.97	13.00%
Public Fire				
Public Fire Hydrant	\$39.90	\$49.16	\$ 9.26	23.21%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Residential - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$12.49	\$15.00	\$2.51	20.10%
1	17.55	21.36	3.81	21.71%
2	22.61	27.73	5.12	22.64%
3	27.67	34.09	6.42	23.20%
4	32.73	40.46	7.73	23.62%
5	37.78	46.82	9.04	23.93%
6	42.84	53.18	10.34	24.14%
7	47.90	59.55	11.65	24.32%
8	52.96	65.91	12.95	24.45%
9	58.02	72.28	14.26	24.58%
10	63.08	78.64	15.56	24.67%
15	88.37	110.46	22.09	25.00%
20	113.67	142.28	28.61	25.17%
25	138.96	174.10	35.14	25.29%
30	164.26	205.92	41.66	25.36%
35	189.55	237.74	48.19	25.42%
40	214.85	269.56	54.71	25.46%
45	240.14	301.38	61.24	25.50%
50	265.44	333.20	67.76	25.53%
75	391.91	492.30	100.39	25.62%
100	518.39	651.40	133.01	25.66%
Average User				
3.87	32.06	39.62	7.56	23.58%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE

Commercial - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$13.63	\$15.00	\$1.37	10.05%
1	18.04	20.71	2.67	14.80%
2	22.45	26.42	3.97	17.68%
3	26.87	32.14	5.27	19.61%
4	31.28	37.85	6.57	21.00%
5	33.48	40.70	7.22	21.57%
5	35.69	43.56	7.87	22.05%
6	40.10	49.27	9.17	22.87%
7	44.51	54.98	10.47	23.52%
8	48.93	60.70	11.77	24.05%
9	53.34	66.41	13.07	24.50%
10	57.75	72.12	14.37	24.88%
15	79.81	100.68	20.87	26.15%
20	101.87	129.24	27.37	26.87%
25	123.93	157.80	33.87	27.33%
32	155.70	198.93	43.23	27.76%
35	168.05	214.92	46.87	27.89%
36	172.46	220.63	48.17	27.93%
40	190.11	243.48	53.37	28.07%
50	234.23	300.60	66.37	28.34%
75	344.53	443.40	98.87	28.70%
100	454.83	586.20	131.37	28.88%
Average User				
34	164.77	210.67	45.90	27.86%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Industrial - 2" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$109.04	\$119.50	\$10.46	9.59%
10	147.38	167.00	19.62	13.31%
25	204.89	238.25	33.36	16.28%
50	300.74	357.00	56.26	18.71%
75	396.59	475.75	79.16	19.96%
100	492.44	594.50	102.06	20.73%
150	684.14	832.00	147.86	21.61%
200	875.84	1,069.50	193.66	22.11%
250	1,067.54	1,307.00	239.46	22.43%
500	2,026.04	2,494.50	468.46	23.12%
750	2,984.54	3,682.00	697.46	23.37%
1,000	3,943.04	4,869.50	926.46	23.50%
1,250	4,901.54	6,057.00	1,155.46	23.57%
1,500	5,860.04	7,244.50	1,384.46	23.63%
1,984	7,716.85	9,544.93	1,828.08	23.69%
2,092	8,129.77	10,056.50	1,926.73	23.70%
2,500	9,694.04	11,994.50	2,300.46	23.73%
2,750	10,652.54	13,182.00	2,529.46	23.75%
3,000	11,611.04	14,369.50	2,758.46	23.76%
5,000	19,279.04	23,869.50	4,590.46	23.81%
10,000	38,449.05	47,619.50	9,170.45	23.85%
20,000	76,789.05	95,119.50	18,330.45	23.87%
Average User				
971	3,832.87	4,733.01	900.14	23.48%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Other Public Authority - 2" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$109.04	\$119.50	\$10.46	9.59%
5	129.30	145.46	16.16	12.50%
10	149.57	171.41	21.84	14.60%
15	169.83	197.37	27.54	16.22%
25	210.36	249.28	38.92	18.50%
50	311.69	379.05	67.36	21.61%
75	413.01	508.83	95.82	23.20%
100	514.34	638.60	124.26	24.16%
125	615.66	768.38	152.72	24.81%
150	716.99	898.15	181.16	25.27%
175	818.31	1,027.93	209.62	25.62%
184	855.60	1,075.68	220.08	25.72%
212	968.28	1,219.99	251.71	26.00%
250	1,122.29	1,417.25	294.96	26.28%
300	1,324.94	1,676.80	351.86	26.56%
350	1,527.59	1,936.35	408.76	26.76%
400	1,730.24	2,195.90	465.66	26.91%
500	2,135.54	2,715.00	579.46	27.13%
750	3,148.79	4,012.75	863.96	27.44%
1,000	4,162.04	5,310.50	1,148.46	27.59%
2,500	10,241.54	13,097.00	2,855.46	27.88%
5,000	20,374.04	26,074.50	5,700.46	27.98%
Average User				
121	597.59	745.23	147.64	24.71%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Sales for Resale - 6" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$681.50	\$746.70	\$65.20	9.57%
25	777.43	865.70	88.27	11.35%
50	873.35	984.70	111.35	12.75%
75	969.28	1,103.70	134.42	13.87%
100	1,065.20	1,222.70	157.50	14.79%
150	1,257.05	1,460.70	203.65	16.20%
200	1,448.90	1,698.70	249.80	17.24%
250	1,640.75	1,936.70	295.95	18.04%
500	2,600.00	3,126.70	526.70	20.26%
750	3,559.25	4,316.70	757.45	21.28%
1,000	4,518.50	5,506.70	988.20	21.87%
1,500	6,437.00	7,886.70	1,449.70	22.52%
2,242	9,282.91	11,417.19	2,134.28	22.99%
2,500	10,274.00	12,646.70	2,372.70	23.09%
2,930	11,923.91	14,693.50	2,769.59	23.23%
3,000	12,192.50	15,026.70	2,834.20	23.25%
5,000	19,866.51	24,546.70	4,680.19	23.56%
7,500	29,459.01	36,446.70	6,987.69	23.72%
10,000	39,051.51	48,346.70	9,295.19	23.80%
15,000	58,236.52	72,146.70	13,910.18	23.89%
25,000	96,606.54	119,746.70	23,140.16	23.95%
50,000	192,531.57	238,746.70	46,215.13	24.00%
Average User				
1,804	7,605.04	9,335.72	1,730.68	22.76%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

ALL CUSTOMERS EXCEPT NORTH MIDDLETOWN AND EASTERN ROCKCASTLE Fire

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed			Percentage	
Thousand Gallons	Rate	Rate	Differ	ence	Difference	
Private Fire						
Private Fire Hydrant	\$70.90	\$80.12		\$9.22	13.00)%
2"	8.11	9.16		1.05	12.95	; %
4"	32.67	36.92		4.25	13.01	%
6"	73.49	83.04		9.55	12.99	}%
8"	130.64	147.62		16.98	13.00)%
10"	204.18	230.72		26.54	13.00)%
12"	294.43	332.71		38.28	13.00)%
14"	423.96	479.07		55.11	13.00)%
16"	522.81	590.78		67.97	13.00)%
Public Fire						
Public Fire Hydrant	\$39.90	\$49.16	\$	9.26	23.21	%

Forecast Year for the 12 Months Ended June 30, 2020

Typical Bill Comparisons under Present and Proposed Rates

EASTERN ROCKCASTLE Residential - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$28.28	\$15.00	(\$13.28)	-46.96%
1	28.28	15.00	(13.28)	-46.96%
2	28.28	21.36	(6.92)	-24.47%
3	39.81	27.73	(12.08)	-30.34%
4	51.34	34.09	(17.25)	-33.60%
5	62.87	40.46	(22.41)	-35.64%
6	74.40	46.82	(27.58)	-37.07%
7	85.93	53.18	(32.75)	-38.11%
8	97.46	59.55	(37.91)	-38.90%
9	108.99	65.91	(43.08)	-39.53%
10	120.52	72.28	(48.24)	-40.03%
15	178.17	78.64	(99.53)	-55.86%
20	235.82	110.46	(125.36)	-53.16%
25	293.47	142.28	(151.19)	-51.52%
30	351.12	174.10	(177.02)	-50.42%
35	408.77	205.92	(202.85)	-49.62%
40	466.42	237.74	(228.68)	-49.03%
45	524.07	269.56	(254.51)	-48.56%
50	581.72	301.38	(280.34)	-48.19%
75	869.97	333.20	(536.77)	-61.70%
100	1,158.22	492.30	(665.92)	-57.50%
Average User				
2.65	35.82	31.89	(3.93)	-10.97%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

EASTERN ROCKCASTLE Commercial - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$28.28	\$15.00	(\$13.28)	-46.96%
1	28.28	20.71	(7.57)	-26.77%
2	28.28	26.42	(1.86)	-6.58%
3	39.81	32.14	(7.67)	-19.27%
4	51.34	37.85	(13.49)	-26.28%
5	57.11	40.70	(16.41)	-28.73%
5	62.87	43.56	(19.31)	-30.71%
6	74.40	49.27	(25.13)	-33.78%
7	85.93	54.98	(30.95)	-36.02%
8	97.46	60.70	(36.76)	-37.72%
9	108.99	66.41	(42.58)	-39.07%
10	120.52	72.12	(48.40)	-40.16%
15	178.17	100.68	(77.49)	-43.49%
20	235.82	129.24	(106.58)	-45.20%
25	293.47	157.80	(135.67)	-46.23%
32	376.49	198.93	(177.56)	-47.16%
35	408.77	214.92	(193.85)	-47.42%
36	420.30	220.63	(199.67)	-47.51%
40	466.42	243.48	(222.94)	-47.80%
50	581.72	300.60	(281.12)	-48.33%
75	869.97	443.40	(426.57)	-49.03%
100	1,158.22	586.20	(572.02)	-49.39%
Average User				
2.61	35.28	29.89	(5.39)	-15.28%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

NORTH MIDDLETOWN Residential - 5/8" Meter

Witness Responsible: Melissa Schwarzell

Exhibit 37, Schedule N Revenues\[KAWC 2018 Rate Case - Revenue - North Middletown BD.xlsx]Sch N

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$31.52	\$15.00	(\$16.52)	-52.41%
1	31.52	21.36	(10.16)	-32.23%
2	31.52	27.73	(3.79)	-12.02%
3	43.85	34.09	(9.76)	-22.26%
4	56.18	40.46	(15.72)	-27.98%
5	68.51	46.82	(21.69)	-31.66%
6	79.58	53.18	(26.40)	-33.17%
7	90.65	59.55	(31.10)	-34.31%
8	101.72	65.91	(35.81)	-35.20%
9	112.79	72.28	(40.51)	-35.92%
10	123.86	78.64	(45.22)	-36.51%
15	171.26	110.46	(60.80)	-35.50%
20	218.66	142.28	(76.38)	-34.93%
25	266.06	174.10	(91.96)	-34.56%
30	313.46	205.92	(107.54)	-34.31%
35	360.86	237.74	(123.12)	-34.12%
40	408.26	269.56	(138.70)	-33.97%
45	455.66	301.38	(154.28)	-33.86%
50	503.06	333.20	(169.86)	-33.77%
75	740.06	492.30	(247.76)	-33.48%
100	977.06	651.40	(325.66)	-33.33%
Average User				
3.79	53.59	39.12	(14.47)	-27.00%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

NORTH MIDDLETOWN Commercial - 5/8" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$28.79	\$15.00	(\$13.79)	-47.90%
1	31.52	20.71	(10.81)	-34.30%
2	31.52	26.42	(5.10)	-16.18%
3	49.39	32.14	(17.25)	-34.93%
4	67.26	37.85	(29.41)	-43.73%
5	85.13	40.70	(44.43)	-52.19%
6	103.00	49.27	(53.73)	-52.17%
7	120.87	54.98	(65.89)	-54.51%
8	138.74	60.70	(78.04)	-56.25%
9	156.61	66.41	(90.20)	-57.60%
10	174.48	72.12	(102.36)	-58.67%
15	263.83	100.68	(163.15)	-61.84%
20	353.18	129.24	(223.94)	-63.41%
25	442.53	157.80	(284.73)	-64.34%
32	571.19	198.93	(372.26)	-65.17%
35	621.23	214.92	(406.31)	-65.40%
36	639.10	220.63	(418.47)	-65.48%
40	710.58	243.48	(467.10)	-65.74%
50	889.28	300.60	(588.68)	-66.20%
75	1,336.03	443.40	(892.63)	-66.81%
100	1,782.78	586.20	(1,196.58)	-67.12%
Average User				
9.95	173.59	71.83	(101.76)	-58.62%

Forecast Year for the 12 Months Ended June 30, 2020 Typical Bill Comparisons under Present and Proposed Rates

NORTH MIDDLETOWN Sales for Resale - 6" Meter

Consumption	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate	Difference	Difference
0	\$0.00	\$746.70	\$746.70	0.00%
25	114.25	865.70	751.45	657.72%
50	228.50	984.70	756.20	330.94%
75	342.75	1,103.70	760.95	222.01%
100	457.00	1,222.70	765.70	167.55%
150	685.50	1,460.70	775.20	113.09%
200	914.00	1,698.70	784.70	85.85%
250	1,142.50	1,936.70	794.20	69.51%
500	2,285.00	3,126.70	841.70	36.84%
750	3,427.50	4,316.70	889.20	25.94%
1,000	4,570.00	5,506.70	936.70	20.50%
1,500	6,855.00	7,886.70	1,031.70	15.05%
2,242	10,244.57	11,417.19	1,172.62	11.45%
2,500	11,425.00	12,646.70	1,221.70	10.69%
2,930	13,390.10	14,693.50	1,303.40	9.73%
3,000	13,710.00	15,026.70	1,316.70	9.60%
5,000	22,850.00	24,546.70	1,696.70	7.43%
7,500	34,275.00	36,446.70	2,171.70	6.34%
10,000	45,700.00	48,346.70	2,646.70	5.79%
15,000	68,550.00	72,146.70	3,596.70	5.25%
25,000	114,250.00	119,746.70	5,496.70	4.81%
50,000	228,500.00	238,746.70	10,246.70	4.48%
Average User				
3,089	14,118.90	15,452.60	1,333.70	9.45%